

Estimated Hearing Date: June 29, 2022 at 9:30 a.m. (Atlantic Standard Time)
Objection Deadline: June 15, 2022 at 4:00 p.m. (Atlantic Standard Time)

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)

Debtors. ¹

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO	)	This Application relates
	)	only to the
Debtor.		Commonwealth and
		shall be filed in the
		Lead Case No. 17 BK
		3283-LTS

¹The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747)); (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**SUMMARY SHEET TO
TWELFTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO
FROM FEBRUARY 1, 2022 THROUGH MARCH 15, 2022**

Name of Applicant:	Alvarez & Marsal North America, LLC
Retained to Provide Professional Services as:	Advisor
Date of Retention:	August 2, 2018
Period for which Compensation and Reimbursement is Sought:	February 1, 2022 through March 15, 2022
Professional Fees	\$2,174,395.00
Less Voluntary Reduction	(217,439.50)
Total Amount of Fees Requested:	\$1,956,955.50
Amount of Expenses Reimbursement Sought	\$6,131.77
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	\$1,963,087.27

This is a(n) _____ Monthly X Interim _____ Final Fee Application

Eleven Prior Interim Applications Filed in this Matter

**Monthly Fee Statements Filed Related to Twelfth Interim Fee Application²
February 1, 2022 through March 15, 2022**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	6% Puerto Rico Tax Withholding***	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Forty-Third - 4/5/2022	2/1/2022 to 2/28/2022	\$ 1,360,331.50	\$ (136,033.15)	\$ 1,224,298.35	\$ 1,101,868.52	\$ (66,112.11)	\$ (16,528.03)	\$ 3,149.63	\$ 1,022,378.01	\$ 1,022,378.01	\$ 3,149.63	\$ 122,429.84
Forty-Fourth - 4/7/2022	3/1/2022 to 3/15/2022	\$ 814,063.50	\$ (81,406.35)	\$ 732,657.15	\$ 659,391.44	\$ (39,563.49)	\$ (9,890.87)	\$ 2,982.14	\$ 612,919.22	\$ 612,919.22	\$ 2,982.14	\$ 73,265.72
Total		\$2,174,395.00	\$ (217,439.50)	\$1,956,955.50	\$1,761,259.95	\$ (105,675.60)	\$ (26,418.90)	\$ 6,131.77	\$1,635,297.22	\$1,635,297.22	\$ 6,131.77	\$ 195,695.55

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

*** As of 1/31/2022 the Puerto Rico Tax Withholding has been reduced to 6% because of a partial waiver issued by the Government of Puerto Rico Department of Treasury.

² Please note A&M was retained on August 2, 2018, in the middle of the Fourth Interim Fee Period, and at that time submitted its First Interim Fee Application, rather than the fourth interim application. Accordingly, this current request represents A&M's Twelfth Interim Fee Application.

Compensation by Category
February 1, 2022 through March 15, 2022

COMPENSATION BY CATEGORY		
For the Period From February 1, 2022 through March 15, 2022		
TASK CATEGORY	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	3,948.2	\$ 2,032,063.00
Commonwealth of Puerto Rico - Fee Applications	9.5	\$ 6,062.50
Commonwealth of Puerto Rico - Meetings	197.5	\$ 136,269.50
Total	4,155.2	\$ 2,174,395.00
Blended Hourly Rate Before Voluntary Reduction		\$ 523.29
<i>Less 10% voluntary reduction</i>		<i>\$ (217,439.50)</i>
Total Ninth Interim Fee Application With Reduction		\$ 1,956,955.50
Ninth Interim Fee Application Blended Hourly Rate With Reduction		\$ 470.97

Fees by Professional
February 1, 2022 through March 15, 2022

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Jay Herriman	Managing Director	Claim Management	\$950	207.6	\$197,220.00
Kara Harmon	Director	Claim Management	\$700	228.9	160,230.00
Mark Zeiss	Director	Claim Management	\$675	124.6	84,105.00
Trevor DiNatale	Senior Associate	Claim Management	\$650	191.7	124,605.00
Shah Rushabh	Associate	Claim Management	\$575	173.7	99,877.50
Laura Collier	Senior Associate	Claim Management	\$575	242.7	139,552.50
Tyler Potesta	Associate	Claim Management	\$575	229.1	131,732.50
Paul Wirtz	Consultant	Claim Management	\$550	198.1	108,955.00
Nick Fiore	Consultant	Claim Management	\$550	225.5	124,025.00
Roger Allison	Senior Associate	Claim Management	\$525	190.9	100,222.50
Nicole Erlach	Associate	Claim Management	\$525	187.9	98,647.50
Anthony Sladkov	Analyst	Claim Management	\$475	187.9	89,252.50
Nicole Simoneaux	Analyst	Claim Management	\$425	184.0	78,200.00
Emmett McNulty	Analyst	Claim Management	\$420	265.0	111,300.00
Monte Chester	Analyst	Claim Management	\$400	186.2	74,480.00
Kara Hall	Analyst	Claim Management	\$400	264.2	105,680.00
Cally McGee	Analyst	Claim Management	\$400	202.4	80,960.00
Kathryn Otero Gilmer	Analyst	Claim Management	\$400	258.5	103,400.00
Jon Pogorzelski	Analyst	Claim Management	\$400	238.0	95,200.00
Claudia Sigman	Analyst	Claim Management	\$400	164.5	65,800.00
Natalie Corbett	Para Professional	Claim Management	\$250	3.8	950.00
Subtotal				4,155.2	2,174,395.00
<i>Less 10% voluntary reduction</i>					<i>-217,439.50</i>
Total					\$1,956,955.50

Expenses by Category
February 1, 2022 through March 15, 2022

For the Period From February 1, 2022 through March 15, 2022	
Technology Hosting and Data Storage Fee	\$ 6,131.77
Total	\$ 6,131.77

Monthly Fee Statements Filed Related to First Interim Fee Application
August 9, 2018 through September 30, 2018

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
First - 10/24/2018	8/9/18 to 8/31/18	\$262,737.50	\$ (26,273.75)	\$236,463.75	\$ 212,817.38	\$ -	\$ (3,192.26)	\$2,600.00	\$212,225.12	\$209,625.12	\$2,600.00	\$ 23,646.37
Second - 10/29/2018	9/1/18 to 9/30/18	\$ 18,867.50	\$ (1,886.75)	\$ 16,980.75	\$ 15,282.68	\$ (1,069.79)	\$ (229.24)	\$ 1,432.65	\$ 15,416.30	\$ 13,983.65	\$1,432.65	\$ 1,698.07
Second - 10/29/2018	9/1/18 to 9/30/18	\$642,397.50	\$ (64,239.75)	\$578,157.75	\$ 520,341.98	\$ -	\$ (7,805.13)	\$4,187.37	\$516,724.22	\$512,536.85	\$4,187.37	\$ 57,815.77
Total		\$924,002.50	\$ (92,400.25)	\$831,602.25	\$ 748,442.04	\$ (1,069.79)	\$ (11,226.63)	\$ 8,220.02	\$744,365.64	\$736,145.62	\$8,220.02	\$ 83,160.21
*This amount represents 10% reduction of fees incurred per engagement agreement.												

Monthly Fee Statements Filed Related to Second Interim Fee Application
October 1, 2018 through January 31, 2019

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Third - 12/17/2018	10/1/18 to 10/31/18	\$ 712,667.50	\$ (71,266.75)	\$ 641,400.75	\$ 577,260.68	\$ -	\$ -	\$ (8,658.91)	\$ 5,676.27	\$ 574,278.04	\$ 577,260.68	\$ 5,676.27	\$ 64,140.07
Fourth - 12/17/2018	11/1/18 to 11/30/18	\$ 458,497.50	\$ (45,849.75)	\$ 412,647.75	\$ 371,382.98	\$ -	\$ -	\$ (5,570.74)	\$ 6,211.93	\$ 372,024.17	\$ 371,382.98	\$ 6,211.93	\$ 41,264.77
Fifth - 2/20/2019	12/1/18 to 12/31/18	\$ 449,005.00	\$ (44,900.50)	\$ 404,104.50	\$ 363,694.05	\$ -	\$ -	\$ (5,455.41)	\$ 6,135.15	\$ 364,373.79	\$ 363,694.05	\$ 6,135.15	\$ 40,410.45
Fifth - Puerto Rico 2/20/2019	12/1/18 to 12/31/18	\$ 26,092.50	\$ (2,609.25)	\$ 23,483.25	\$ 21,134.93	\$ (1,479.45)	\$ -	\$ (317.02)	\$ 1,701.92	\$ 21,040.38	\$ 21,134.93	\$ 1,701.92	\$ 2,348.32
Sixth - 2/20/2019	1/1/19 to 1/31/19	\$ 572,955.00	\$ (57,295.50)	\$ 515,659.50	\$ 464,093.55	\$ -	\$ (46,409.36)	\$ (6,961.40)	\$ 2,792.95	\$ 413,515.74	\$ 464,093.55	\$ 2,792.95	\$ 51,565.95
Total		\$2,219,217.50	\$ (221,921.75)	\$1,997,295.75	\$1,797,566.19	\$ (1,479.45)	\$ (46,409.36)	\$ (26,963.49)	\$22,518.22	\$1,745,232.11	\$1,797,566.19	\$22,518.22	\$ 199,729.56

*This amount represents 10% reduction of fees incurred per engagement agreement.

Monthly Fee Statements Filed Related to Third Interim Fee Application
February 1, 2019 through May 31, 2019

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Net Fees Paid (90%)	Expenses Paid	Holdback (10%)
Seventh - 4/29/2019	2/1/19 to 2/28/19	\$ 502,332.50	\$ (50,233.25)	\$ 452,099.25	\$ 406,889.33	\$ (40,688.93)	\$ (6,103.34)	\$ 2,717.20	\$ 362,814.25	\$ 360,097.05	\$ 2,717.20	\$ 45,209.93
Eighth - 5/6/2019	3/1/19 to 3/31/19	\$ 462,400.00	\$ (46,240.00)	\$ 416,160.00	\$ 374,544.00	\$ (37,454.40)	\$ (5,618.16)	\$ 2,518.06	\$ 333,989.50	\$ 331,471.44	\$ 2,518.06	\$ 41,616.00
Eighth - 5/6/2019	3/1/19 to 3/31/19	\$ 24,992.50	\$ (2,499.25)	\$ 22,493.25	\$ 20,243.93	\$ (2,024.39)	\$ (303.66)	\$ 3,986.33	\$ 21,902.20	\$ 17,915.87	\$ 3,986.33	\$ 2,249.33
Ninth - 5/22/2019	4/1/19 to 4/30/19	\$ 514,692.50	\$ (51,469.25)	\$ 463,223.25	\$ 416,900.93	\$ (41,690.09)	\$ (6,253.51)	\$ 2,431.86	\$ 371,389.18	\$ 368,957.32	\$ 2,431.86	\$ 46,322.33
Tenth - 7/1/2019	5/1/19 to 5/31/19	\$ 463,422.50	\$ (46,342.25)	\$ 417,080.25	\$ 375,372.23	\$ (37,537.22)	\$ (5,630.58)	\$ 2,421.13	\$ 334,625.55	Pending	Pending	\$ 41,708.03
Total		\$1,967,840.00	\$ (196,784.00)	\$1,771,056.00	\$1,593,950.40	\$ (159,395.04)	\$ (23,909.26)	\$14,074.58	\$1,424,720.68	\$1,078,441.68	\$11,653.45	\$ 177,105.61

*This amount represents 10% reduction of fees incurred per engagement agreement.

Monthly Fee Statements Filed Related to Fourth Interim Fee Application June 1, 2019 through September 30, 2019

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Eleventh - 8/16/2019	6/1/19 to 6/30/19	\$ 363,392.50	\$ (109,691.50)	\$ 253,701.00	\$ 228,330.90	\$ (22,833.09)	\$ (3,424.96)	\$ 2,686.66	\$ 204,759.51	\$ 202,072.85	\$ 2,686.66	\$ 25,370.10
Eleventh - Puerto Rico - 8/16/2019	6/1/19 to 6/30/19	\$ 2,635.00	\$ (263.50)	\$ 2,371.50	\$ 2,134.35	\$ (213.44)	\$ (32.02)	\$ 972.24	\$ 2,861.14	\$ 1,888.90	\$ 972.24	\$ 237.15
Twelfth - 9/9/2019	7/1/19 to 7/31/19	\$ 416,990.00	\$ (41,699.00)	\$ 375,291.00	\$ 337,761.90	\$ (33,776.19)	\$ (5,066.43)	\$ 2,227.04	\$ 301,146.32	\$ 298,919.28	\$ 2,227.04	\$ 37,529.10
Twelfth - Puerto Rico - 9/9/2019	7/1/19 to 7/31/19	\$ 13,800.00	\$ (1,380.00)	\$ 12,420.00	\$ 11,178.00	\$ (1,117.80)	\$ (167.67)	\$ 1,899.26	\$ 11,791.79	\$ 9,892.53	\$ 1,899.26	\$ 1,242.00
Thirteenth - 10/15/2019	8/1/19 to 8/31/19	\$ 529,961.40	\$ (52,996.14)	\$ 476,965.26	\$ 429,268.73	\$ (42,926.87)	\$ (6,439.03)	\$ 2,474.85	\$ 382,377.68	\$ 379,902.83	\$ 2,474.85	\$ 47,696.53
Fourteenth - 10/25/2019	9/1/19 to 9/30/19	\$ 183,383.90	\$ (18,338.39)	\$ 165,045.51	\$ 148,540.96	\$ (14,854.10)	\$ (2,228.11)	\$ 2,828.43	\$ 134,287.18	\$ 131,458.75	\$ 2,828.43	\$ 16,504.55
Fourteenth - Puerto Rico - 10/25/2019	9/1/19 to 9/30/19	\$ 2,679.00	\$ (267.90)	\$ 2,411.10	\$ 2,169.99	\$ (217.00)	\$ (32.55)	\$ 1,226.84	\$ 3,147.28	\$ 1,920.44	\$ 1,226.84	\$ 241.11
Total		\$ 1,512,841.80	\$ (224,636.43)	\$ 1,288,205.37	\$ 1,159,384.83	\$ (115,938.48)	\$ (17,390.77)	\$ 14,315.32	\$ 1,040,370.90	\$ 1,026,055.58	\$ 14,315.32	\$ 128,820.54

*This amount represents 10% reduction of fees incurred per engagement agreement. Additionally, A&M has reduced their fees by \$81,502.50 related to the Claims objection audit further described below.

Monthly Fee Statements Filed Related to Fifth Interim Fee Application October 1, 2019 through January 31, 2020

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Fifteenth - 12/30/2019	10/1/19 to 10/31/19	\$ 483,788.10	\$ (48,378.81)	\$ 435,409.29	\$ 391,868.36	\$ (39,186.84)	\$ (5,878.03)	\$ 3,183.49	\$ 349,986.99	\$ 346,803.50	\$ 3,183.49	\$ 43,540.93
Fifteenth - Puerto Rico - 12/30/2019	10/1/19 to 10/31/19	\$ 4,018.50	\$ (401.85)	\$ 3,616.65	\$ 3,254.99	\$ (325.50)	\$ (48.82)	\$ 942.21	\$ 3,822.87	\$ 2,880.66	\$ 942.21	\$ 361.67
Sixteenth - 1/15/20	11/1/19 to 11/30/19	\$ 427,272.40	\$ (42,727.24)	\$ 384,545.16	\$ 346,090.64	\$ (34,609.06)	\$ (5,191.36)	\$ 2,627.54	\$ 308,917.76	\$ 306,290.22	\$ 2,627.54	\$ 38,454.52
Seventeenth - 2/5/20	12/1/19 to 12/31/19	\$ 614,300.20	\$ (61,430.02)	\$ 552,870.18	\$ 497,583.16	\$ (49,758.32)	\$ (7,463.75)	\$ 5,237.42	\$ 445,598.52	\$ 440,361.10	\$ 5,237.42	\$ 55,287.02
Seventeenth - Puerto Rico - 2/5/20	12/1/19 to 12/31/19	\$ 15,270.30	\$ (1,527.03)	\$ 13,743.27	\$ 12,368.94	\$ (1,236.89)	\$ (185.53)	\$ 1,276.03	\$ 12,222.54	\$ 10,946.51	\$ 1,276.03	\$ 1,374.33
Eighteenth - 2/27/20	1/1/20 to 1/31/20	\$ 747,962.20	\$ (74,796.22)	\$ 673,165.98	\$ 605,849.38	**	**	\$ 2,324.43	\$ 608,173.81	**	**	\$ 67,316.60
Eighteenth - Puerto Rico - 2/27/20	1/1/20 to 1/31/20	\$ 9,644.40	\$ (964.44)	\$ 8,679.96	\$ 7,811.96	**	**	\$ 1,288.55	\$ 9,100.51	**	**	\$ 868.00
Total		\$ 2,302,256.10	\$ (230,225.61)	\$ 2,072,030.49	\$ 1,864,827.44	\$ (125,116.61)	\$ (18,767.49)	\$ 16,879.67	\$ 1,737,823.01	\$ 1,107,281.99	\$ 13,266.69	\$ 207,203.05

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

Monthly Fee Statements Filed Related to Sixth Interim Fee Application February 1, 2020 through May 31, 2020

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Nineteenth - 4/23/2020	2/1/20 to 2/29/20	\$ 758,900.70	\$ (75,890.07)	\$ 683,010.63	\$ 614,709.57	\$ (61,470.96)	\$ (9,220.64)	\$ 2,333.53	\$ 546,351.50	\$ 544,017.97	\$ 2,333.53	\$ 68,301.06
Twentieth - Puerto Rico - 5/26/2020	3/1/20 to 3/31/20	\$ 22,146.40	\$ (2,214.64)	\$ 19,931.76	\$ 17,938.58	\$ (1,793.86)	\$ (269.08)	\$ 1,860.13	\$ 17,735.78	\$ 15,875.65	\$ 1,860.13	\$ 1,993.18
Twentieth - 5/26/2020	3/1/20 to 3/31/20	\$ 920,260.50	\$ (92,026.05)	\$ 828,234.45	\$ 745,411.01	\$ (74,541.10)	\$ (11,181.17)	\$ 2,666.99	\$ 662,355.73	\$ 659,688.74	\$ 2,666.99	\$ 82,823.45
Twenty-first - 6/15/2020	4/1/20 to 4/30/20	\$ 975,906.90	\$ (97,590.69)	\$ 878,316.21	\$ 790,484.59	\$ (79,048.46)	\$ (11,857.27)	\$ 2,522.89	\$ 702,101.75	\$ 699,578.86	\$ 2,522.89	\$ 87,831.62
Twenty-second - 7/6/2020	5/1/20 to 5/31/20	\$ 739,320.80	\$ (73,932.08)	\$ 665,388.72	\$ 598,849.85	\$ (59,884.98)	\$ (8,982.75)	\$ 2,484.24	\$ 532,466.36	**	**	\$ 66,538.87
Total		\$ 3,416,535.30	\$ (341,653.53)	\$ 3,074,881.77	\$ 2,767,393.59	\$ (276,739.36)	\$ (41,510.90)	\$ 11,867.78	\$ 2,461,011.11	\$ 1,919,161.21	\$ 9,383.54	\$ 307,488.18

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

**Monthly Fee Statements Filed Related to Seventh Interim Fee Application
June 1, 2020 through September 30, 2020**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Twenty-third - 7/29/2020	6/1/20 to 6/30/20	\$ 638,013.40	\$ (63,801.34)	\$ 574,212.06	\$ 516,790.85	\$ (51,679.09)	\$ (7,751.86)	\$ 2,432.65	\$ 459,792.56	\$ 457,359.91	\$ 2,432.65	\$ 57,421.21
Twenty-fourth - 8/17/2020	to 7/31/2020	\$ 627,942.30	\$ (62,794.23)	\$ 565,148.07	\$ 508,633.26	\$ (50,863.33)	\$ (7,629.50)	\$ 2,380.26	\$ 452,520.70	\$ 450,140.44	\$ 2,380.26	\$ 56,514.81
Twenty-fifth - 9/14/2020	8/1/2020 - 8/31/2020	\$ 515,890.80	\$ (51,589.08)	\$ 464,301.72	\$ 417,871.55	\$ (41,787.15)	\$ (6,268.07)	\$ 2,548.97	\$ 372,365.29	\$ 369,816.32	\$ 2,548.97	\$ 46,430.17
Twenty-sixth - 10/26/2020	to 9/30/2020	\$ 450,724.50	\$ (45,072.45)	\$ 405,652.05	\$ 365,086.85	\$ (36,508.68)	\$ (5,476.30)	\$ 2,437.08	\$ 325,538.94	**	**	\$ 40,565.21
Total		\$ 2,232,571.00	\$ (223,257.10)	\$ 2,009,313.90	\$ 1,808,382.51	\$ (180,838.25)	\$ (27,125.74)	\$ 9,798.96	\$ 1,610,217.48	\$ 1,277,316.66	\$ 7,361.88	\$ 200,931.39

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

**Monthly Fee Statements Filed Related to Eighth Interim Fee Application
October 1, 2020 through January 31, 2021**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Twenty-seventh - 12/29/2020	10/1/2020 - 10/31/2020	\$ 548,591.60	\$ (54,859.16)	\$ 493,732.44	\$ 444,359.20	\$ (44,435.92)	\$ (6,665.39)	\$ 2,382.32	\$ 395,640.21	\$ 393,257.89	\$ 2,382.32	\$ 49,373.24
Twenty-eighth - 1/19/2021	11/1/2020 - 11/30/2020	\$ 567,387.70	\$ (56,738.77)	\$ 510,648.93	\$ 459,584.04	\$ (45,958.40)	\$ (6,893.76)	\$ 2,604.58	\$ 409,336.45	\$ 406,731.87	\$ 2,604.58	\$ 51,064.89
Twenty-ninth - 1/25/2021	12/1/2020 - 12/31/2020	\$ 559,631.00	\$ (55,963.10)	\$ 503,667.90	\$ 453,301.11	\$ (45,330.11)	\$ (6,799.52)	\$ 2,353.72	\$ 403,525.20	\$ 401,171.48	\$ 2,353.72	\$ 50,366.79
Thirtieth - 2/26/2021	1/1/2021 - 1/31/2021	\$ 584,004.30	\$ (58,400.43)	\$ 525,603.87	\$ 473,043.48	\$ (47,304.35)	\$ (7,095.65)	\$ 2,513.00	\$ 421,156.48	**	**	\$ 52,560.39
Total		\$ 2,259,614.60	\$ (225,961.46)	\$ 2,033,653.14	\$ 1,830,287.83	\$ (183,028.78)	\$ (27,454.32)	\$ 9,853.62	\$ 1,629,658.35	\$ 1,201,161.24	\$ 7,340.62	\$ 203,365.31

**Monthly Fee Statements Filed Related to Ninth Interim Fee Application
February 1, 2021 through May 31, 2021**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Thirty-first - 4/28/2021	2/1/2021 - 2/28/2021	\$ 1,080,715.50	\$ (108,071.55)	\$ 972,643.95	\$ 875,379.56	\$ (87,537.96)	\$ (13,130.69)	\$ 2,806.52	\$ 777,517.43	\$ 774,710.91	\$ 2,806.52	\$ 97,264.40
Thirty-second - 5/7/2021	3/1/2021 - 3/31/2021	\$ 785,600.50	\$ (78,560.05)	\$ 707,040.45	\$ 636,336.41	\$ (63,633.64)	\$ (9,545.05)	\$ 2,339.70	\$ 565,497.42	\$ 563,157.72	\$ 2,339.70	\$ 70,704.05
Thirty-third - 6/8/2021	4/1/2021 - 4/30/2021	\$ 1,191,155.80	\$ (119,115.58)	\$ 1,072,040.22	\$ 964,836.20	\$ (96,483.62)	\$ (14,472.54)	\$ 2,562.17	\$ 856,442.21	\$ 853,880.04	\$ 2,562.17	\$ 107,204.02
Thirty-fourth - 7/7/2021	5/1/2021 - 5/31/2021	\$ 890,552.30	\$ (89,055.23)	\$ 801,497.07	\$ 721,347.36	\$ (72,134.74)	\$ (10,820.21)	\$ 2,986.24	\$ 641,378.66	**	**	\$ 80,149.71
Total		\$ 3,948,024.10	\$ (394,802.41)	\$ 3,553,221.69	\$ 3,197,899.52	\$ (319,789.95)	\$ (47,968.49)	\$ 10,694.63	\$ 2,840,835.71	\$ 2,191,748.66	\$ 7,708.39	\$ 355,322.17

**Monthly Fee Statements Filed Related to Tenth Interim Fee Application
June 1, 2021 through September 30, 2021**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Thirty-fifth - 8/3/2021	6/1/21 to 6/30/21	\$ 1,035,149.10	\$ (103,514.91)	\$ 931,634.19	\$ 838,470.77	\$ (83,847.08)	\$ (12,577.06)	\$ 3,058.79	\$ 745,105.42	\$ 742,046.63	\$ 3,058.79	\$ 93,163.42
Thirty-fifth - Puerto Rico - 8/3/2021	6/1/21 to 6/30/21	\$ 19,302.20	\$ (1,930.22)	\$ 17,371.98	\$ 15,634.78	\$ (1,563.48)	\$ (234.52)	\$ 1,594.87	\$ 15,431.65	\$ 13,836.78	\$ 1,860.13	\$ 1,737.20
Thirty-sixth - 8/10/2021	7/1/21 to 7/31/21	\$ 1,201,207.80	\$ (120,120.78)	\$ 1,081,087.02	\$ 972,978.32	\$ (97,297.83)	\$ (14,594.67)	\$ 3,052.02	\$ 864,137.83	\$ 861,085.81	\$ 2,666.99	\$ 108,108.70
Thirty-seventh - 9/2/2021	8/1/21 to 8/31/21	\$ 1,298,104.10	\$ (129,810.41)	\$ 1,168,293.69	\$ 1,051,464.32	\$ (105,146.43)	\$ (15,771.96)	\$ 3,160.30	\$ 933,706.22	\$ 930,545.92	\$ 2,522.89	\$ 116,829.37
Thirty-Eighth - 10/27/2021	9/1/21 to 9/30/21	\$ 734,677.60	\$ (73,467.76)	\$ 661,209.84	\$ 595,088.86	\$ (59,508.89)	\$ (8,926.33)	\$ 3,151.53	\$ 529,805.17	**	**	\$ 66,120.98
Total		\$ 4,288,440.80	\$ (428,844.08)	\$ 3,859,596.72	\$ 3,473,637.05	\$ (347,363.70)	\$ (52,104.56)	\$ 14,017.51	\$ 3,088,186.30	\$ 2,547,515.15	\$ 10,108.80	\$ 385,959.67

Monthly Fee Statements Filed Related to Eleventh Interim Fee Application October 1, 2021 through January 31, 2022

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding***	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Thirty-ninth - 12/12/2021	10/1/2021 to 10/31/2021	\$ 730,893.90	\$ (73,089.39)	\$ 657,804.51	\$ 592,024.06	\$ (59,202.41)	\$ (8,880.36)	\$ 3,138.49	\$ 527,079.78	\$ 523,941.29	\$ 3,138.49	\$ 65,780.45
Fortieth - 1/1/2022	11/1/2021 to 11/30/2021	\$ 869,388.90	\$ (86,938.89)	\$ 782,450.01	\$ 704,205.01	\$ (70,420.50)	\$ (10,563.08)	\$ 4,280.58	\$ 627,502.01	\$ 623,221.43	\$ 4,280.58	\$ 78,245.00
Forty-first - 2/2/2022	12/1/2021 to 12/31/2021	\$ 1,311,809.10	\$ (131,180.91)	\$ 1,180,628.19	\$ 1,062,565.37	\$ (63,753.92)	\$ (15,938.48)	\$ 3,193.17	\$ 986,066.14	**	**	\$ 118,062.82
Forty-second - 3/7/2022	1/1/2022 to 1/31/2022	\$ 1,479,205.40	\$ (147,920.54)	\$ 1,331,284.86	\$ 1,198,156.37	\$ (71,889.38)	\$ (17,972.35)	\$ 3,146.26	\$ 1,111,440.91	**	**	\$ 133,128.49
Total		\$4,391,297.30	\$(439,129.73)	\$3,952,167.57	\$3,556,950.81	\$ (265,266.21)	\$(53,354.26)	\$ 13,758.50	\$3,252,088.84	\$1,147,162.73	\$ 7,419.07	\$ 395,216.76

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

*** As of 1/31/2022 the Puerto Rico Tax Withholding has been reduced to 6% because of a partial waiver issued by the Government of Puerto Rico Department of Treasury.

Monthly Fee Statements Filed Related to Twelfth Interim Fee Application February 1, 2022 through March 15, 2022

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	6% Puerto Rico Tax Withholding***	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Forty-Third - 4/5/2022	2/1/2022 to 2/28/2022	\$ 1,360,331.50	\$ (136,033.15)	\$ 1,224,298.35	\$ 1,101,868.52	\$ (66,112.11)	\$ (16,528.03)	\$ 3,149.63	\$ 1,022,378.01	\$ 1,022,378.01	\$ 3,149.63	\$ 122,429.84
Forty-Fourth - 4/7/2022	3/1/2022 to 3/15/2022	\$ 814,063.50	\$ (81,406.35)	\$ 732,657.15	\$ 659,391.44	\$ (39,563.49)	\$ (9,890.87)	\$ 2,982.14	\$ 612,919.22	\$ 612,919.22	\$ 2,982.14	\$ 73,265.72
Total		\$2,174,395.00	\$(217,439.50)	\$1,956,955.50	\$1,761,259.95	\$ (105,675.60)	\$(26,418.90)	\$ 6,131.77	\$1,635,297.22	\$1,635,297.22	\$ 6,131.77	\$ 195,695.55

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

*** As of 1/31/2022 the Puerto Rico Tax Withholding has been reduced to 6% because of a partial waiver issued by the Government of Puerto Rico Department of Treasury.

Estimated Hearing Date: June 29, 2022 at 9:30 a.m. (Atlantic Standard Time)
Objection Deadline: June 15, 2022 at 4:00 p.m. (Atlantic Standard Time)

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:)
) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,) (Jointly Administered)

Debtors.¹

In re:)
) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of) **This Application relates**
) **only to the**
THE COMMONWEALTH OF PUERTO RICO) **Commonwealth and**
) **shall be filed in the**
Debtor.) **Lead Case No. 17 BK**
) **3283-LTS**

**TWELFTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747)); (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

FROM FEBRUARY 1, 2022 THROUGH MARCH 15, 2022

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act (“PROMESA”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013 (the “Local Bankruptcy Rules”) and this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [Docket No. 3269] (the “Second Amended Interim Compensation Order”), Alvarez & Marsal North America, LLC (“A&M”), as advisor to the Financial Oversight Board of Puerto Rico (the “Oversight Board”) in its role as representative for the Commonwealth of Puerto Rico, (“Commonwealth”), as debtor under Title III of the Puerto Rico Oversight, Management and Economic Stability Act of 2016 (“PROMESA”), hereby submits its Twelfth interim fee application filed during the thirteenth interim application period (the “Twelfth Interim Fee Application”) for the compensation of professional services performed by A&M and reimbursement of expenses incurred in connection therewith for the period commencing February 1, 2022 through and including March 15, 2022 (the “Twelfth Interim Fee Application Period”).

By this Twelfth Interim Fee Application, A&M seeks compensation in the amount of \$2,174,395.00 less a discount in the amount of \$217,439.50 for a total amount of \$1,956,955.50. All of which represents fees earned outside of Puerto Rico, and reimbursement of actual and necessary expenses incurred in the amount of \$6,131.77 for the Twelfth Interim Fee Application Period.

JURISDICTION

1. The United States District Court for the District of Puerto Rico (the “Court”) has subject matter jurisdiction over this Application pursuant to PROMESA section 306(a).
2. Venue is proper in this district pursuant to PROMESA section 307(a).
3. The statutory predicates for the relief requested herein are PROMESA sections 316 and 317.

BACKGROUND

4. On June 30, 2016, the Oversight Board was established under PROMESA section 101(b). On August 31, 2016, President Obama appointed the Oversight Board’s seven voting members.
5. Pursuant to PROMESA section 315, “[t]he Oversight Board in a case under this subchapter is the representative of the debtor” and “may take any action necessary on behalf of the debtor to prosecute the case of the debtor, including filing a petition under section [304] of [PROMESA] . . . or otherwise generally submitting filings in relation to the case with the court.” 48 U.S.C. § 2175.
6. On September 30, 2016, the Oversight Board designated the Debtor as a ‘covered entity’ under PROMESA section 101(d),
7. On May 21, 2017, the Oversight Board issued a restructuring certification pursuant to PROMESA sections 104(j) and 206 and filed a voluntary petition for relief for the Debtor pursuant to PROMESA section 304(a), commencing a case under title III thereof (the “Debtor’s Title III Case”). Pursuant to PROMESA section 315(b), the Oversight Board is the Debtor’s representative in the Debtor’s Title III Case.
8. Background information regarding the Debtor and the commencement of the Debtor’s Title III Case is contained in the *Notice of Filing of Statement of Oversight Board in*

Connection with PROMESA Title III Petition [ECF No. 1, Case No. 17 BK 3283-LTS], attached to the Commonwealth of Puerto Rico's Title III petition.

9. On August 2, 2018, the Oversight Board retained A&M, at discounted rates, to manage and resolve the tens of thousands of claims filed against the Title III entities².

10. On January 18, 2022, the Modified Eighth Amended Title II Plan of Adjustment of the Commonwealth of Puerto Rico, et al., (the "Plan") dated January 14, 2022 was confirmed by the United States District Court for the District of Puerto Rico.

11. On March 15, 2022, the Plan became effective and was substantially consummated.

12. On, April 5, 2022, A&M served on the Notice Parties (as defined in the Interim Compensation Order) its forty-third monthly fee statement for the period February 1, 2022 through February 28, 2022. The forty-third monthly fee statement is attached hereto as Exhibit A.

13. On April 7, 2022 A&M served on the Notice Parties its forty-fourth monthly fee statement for the period March 1, 2022 through March 15, 2022. The forty-fourth monthly fee statement is attached hereto as Exhibit B.

14. In accordance with the Interim Compensation Order and as reflected in the foregoing summary, A&M has requested an aggregate gross payment of \$1,767,391.72 which represents payment of ninety percent (90%) of the compensation sought and reimbursement of one-hundred percent (100%) of expenses incurred. To date, A&M has received payment of \$1,635,297.22 in fees and \$6,131.77 of incurred expenses with respect to fee statements filed during the Twelfth Interim Fee Application Period. The variance between the requested fees and payments received relates to: 1) a 1.5% Technical Service Fee tax withholdings totaling

² Pursuant to A&M's August 2, 2018 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at: https://drive.google.com/file/d/1HuXTVFMQJC4POU_3judw1CCHdSPGhp8q/view (the "Engagement Letter")), it shall not provide services or advice on any claims related to the Puerto Rico Electric Power Authority.

\$26,418.90 and 2) a universal 6% withholding tax (verses fees incurred on Puerto Rico) effective as of January 2022 and as the time of filing this Application, totaling \$105,675.50 for the Twelfth Interim Period.

REQUESTED FEES AND REIMBURSEMENT OF EXPENSES

15. All services for which A&M requests compensation were performed for the Commonwealth of Puerto Rico, (“Commonwealth”). The time detail for the Twelfth Interim Fee Application Period is attached hereto as Exhibit C. This Twelfth Interim Fee Application contains time entries describing the time spent by each professional during the Twelfth Interim Fee Application Period. To the best of A&M’s knowledge, this Twelfth Interim Fee Application substantially complies with the applicable provisions of PROMESA, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Second Interim Compensation Order. A&M’s time reports are entered and organized by task and by professional performing the described service in 1/10 of an hour increments.

16. A&M incurred expenses totaling \$6,131.77 for the Twelfth Interim Fee Application Period as presented here to as Exhibit D.

17. The services rendered by A&M during the Twelfth Interim Fee Application can be grouped into the categories set forth below. A&M attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, and as set forth in the attached time detail attached hereto as Exhibit E. This Exhibit E also identifies the professional who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

SUMMARY OF SERVICES PERFORMED

18. This Twelfth Interim Fee Application covers the fees incurred during the Twelfth Interim Fee Application Period with respect to services rendered as advisor to the Oversight Board in its role as representative for the Commonwealth. A&M believes it is appropriate to be compensated for the time spent in connection with these matters, and set forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories as follows:

A. Commonwealth of Puerto Rico - Claims Administration and Objections

19. During this period, A&M:

- a. Reviewed approximately 1,205 claimant responses related to Public Employee Claims transferred to the Administrative Claims Reconciliation (ACR) process. A&M summarized the response data to assist the Commonwealth agencies with further reconciliation;
- b. Reviewed approximately 20 claimant responses related to "Pension Claim - Initial Determination" notices. If a claimant appealed the "Initial Determination", A&M summarized the response data to assist the Commonwealth agencies with further reconciliation;
- c. Reviewed approximately 25 claimant responses related to Tax Refund Claims transferred to the ACR process. A&M summarized the response data to assist the Commonwealth agencies with further reconciliation;
- d. Analyzed approximately 790 Claims to determine if duplicative liabilities were asserted. If A&M identified duplicate liabilities, the Claims were then queued for inclusion on a future omnibus Claims objection;

- e. Prepared Claim Reconciliation Worksheets (CRWs) for approximately 10 accounts payable Claims. The completed CRWs were sent to various Commonwealth agencies for further review and reconciliation;
- f. Reviewed approximately 170 CRWs completed by Commonwealth agencies related to accounts payable Claims. A&M prepared follow up requests to the Commonwealth or creditor for additional Claim support and/or included the claim on an omnibus objection, where appropriate;
- g. Analyzed approximately 1,275 litigation Claims and support to identify key data points related to the case status, type of case and estimated value of the asserted liabilities as requested by Proskauer;
- h. Analyzed approximately 540 fully unliquidated litigation Claims to determine estimated value of asserted liabilities;
- i. Analyzed approximately 45 Claims related to eminent domain or inverse condemnation cases to identify cases that had been settled and/or fully adjudicated. Claims that were partially/fully paid were then prepared for inclusion on a future omnibus Claims objection;
- j. Analyzed approximately 35 litigation Claims involving multi-plaintiff litigation to determine duplicate liabilities with any "master" Claim filed by an attorney on behalf of all plaintiffs in a particular litigation. If A&M determined the asserted liabilities were duplicative of the "master" Claim, the Claim was placed on a "Substantive Duplicate" Omnibus Objection;
- k. Created an "ADR - Notice of Transfer" exhibit providing notice to claimants regarding the transfer of 515 litigation Claims to the Alternative Dispute Resolution ("ADR") process;
- l. Prepared and filed 12 Omnibus Objections affecting 170 Claims;

- m. Reviewed approximately 160 supplemental outreach forms which were returned by creditors pending omnibus Claim objections. Claims were then bucketed into one of three categories: ADR, ACR, or remain on objections;
- n. Reviewed approximately 30 supplemental outreach forms which were returned by creditors to determine if the creditor provided enough information to identify the asserted liability and continue reconciliation of the Claim. If Claim details were still insufficient, the Claim was placed on an Omnibus Objection;
- o. Reviewed approximately 1,300 release forms signed by current or former police officers related to payments settling all prior unpaid wage and benefit claims. A&M summarized the data to determine if a full release was signed and payment made related to the settlement. A&M compared the list of parties who signed the release forms to Claims filed by individual Police Officers and the Plaintiff lists included in multi-plaintiff litigation Claims filed against the Puerto Rico Police Department related to unpaid wages and benefits. If A&M identified a match between the Claim and the release, the Claim was then queued for inclusion on a future omnibus Claims objection;
- p. Performed triage of approximately 20 new late filed Claims to categorize for further reconciliation;
- q. Prepared weekly updated Claims waterfall analyses;
- r. Provided regular updates of the Claims reconciliation progress to representatives of the Title III entities, AAFAF, the Oversight Board, and their respective advisors.

In conjunction with this category, A&M expended approximately 3,948.2 hours during the Application Period, for a total of \$2,032,063.00, prior to any fee reduction.

B. Commonwealth of Puerto Rico – Fee Applications

20. During the Twelfth Interim Fee Application Period, A&M prepared its Eleventh Interim Fee Application as required by the Second Amended Interim Compensation Order. In conjunction with this category, A&M expended approximately 9.5 hours during the Application Period, for a total of \$6,062.50, prior to any fee reduction.

C. Commonwealth of Puerto Rico - Meetings

21. During the Twelfth Interim Fee Application Period, A&M participated in several meetings to review the Commonwealth claims process. These meetings included:

- a. Meetings with Commonwealth representatives, AAFAF, the Oversight Board and their advisors to review updated Claims summary reports and strategy for Claims resolution;
- b. Meetings with Commonwealth representatives including treasury, AAFAF and the Department of Justice to review the status of the Claims reconciliation process and discuss next steps related to litigation, accounts payable and bond Claims resolution;
- c. Meetings with AAFAF representatives to review Claims to be placed into ACR or ADR process and develop appropriate process for resolution of Claims;

In conjunction with this category, A&M expended approximately 197.5 hours during the Application Period, for a total of \$136,269.50 prior to any fee reduction.

D. Discounts Agreed to By A&M and the Oversight Board

22. A&M and the Oversight Board in its role as representative for the Commonwealth had previously agreed to a ten-percent discount of fees based on the Engagement Letter.

CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER

23. Attached hereto as Exhibit F is a declaration of Julie M. Hertzberg, the undersigned representative of A&M. To the extent that the Twelfth Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, A&M believes that such deviations are not material and respectfully requests that any such requirements be waived.

NOTICE

24. Pursuant to the Interim Compensation Order, notice of this Application has been filed in the jointly-administered Commonwealth of Puerto Rico's Title III cases and served upon:

(a) the Financial Oversight and Management Board, 40 Washington Square South, Office 314A, New York, NY 10012

(b) attorneys for the Financial Oversight and Management Board as representative of The Commonwealth of Puerto Rico, O'Neill & Borges LLC, 250 Muñoz Rivera Ave., suite 800, San Juan, PR 00918-1813, Attn: Hermann D. Bauer, Esq. (Hermann.bauer@oneillborges.com);

(c) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, O'Melveny & Myers LLP, Times Square Tower, 7 Time Square, New York, NY 10036, Attn: John J. Rapisardi, Esq. (jrapisardi@omm.com), and Diana M. Perez, Esq. (dperez@omm.com).

(d) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, Marini Pietrantonio Muniz LLC, MCS Plaza, Suite 500, 255 Ponce de León Ave., San Juan P.R. 00917, Attn.: Luis C. Marini-Biaggi, Esq. (lmardini@mpmlawpr.com) and Carolina Velaz-Rivero Esq. (cvelaz@mpmlawpr.com);

(e) the Office of the United States Trustee for the District of Puerto Rico, Edificio Ochoa, 500 Tanca Street, Suite 301, San Juan, PR 00901 (re: *In re: Commonwealth of Puerto Rico*);

(f) attorneys for the Official Committee of Unsecured Creditors, Paul Hastings LLP, 200 Park Ave., New York, NY 10166, Attn: Luc A. Despina, Esq. (lucdespins@paulhastings.com);

(g) attorneys for the Official Committee of Unsecured Creditors, Casillas, Santiago & Torres LLC, El Caribe Office Building, 53 Palmeras Street, Ste. 1601, San Juan, PR 00901, Attn: Juan J. Casillas Ayala, Esq. (jcasillas@cstlawpr.com) and Alberto J.E. Añeses Negrón, Esq. (aaneses@cstlawpr.com);

(h) attorneys for the Official Committee of Retired Employees, Jenner & Block LLP, 919 Third Ave., New York, NY 10022, Attn: Robert Gordon, Esq. (rgordon@jenner.com) and Richard Levin, Esq. (rlevin@jenner.com); and Jenner & Block LLP, 353 N. Clark Street, Chicago, IL 60654, Attn: Catherine Steege, Esq. (csteege@jenner.com) and Melissa Root, Esq. (mroot@jenner.com);

(i) attorneys for the Official Committee of Retired Employees, Bennazar, García & Milián, C.S.P., Edificio Union Plaza, PH-A, 416 Ave. Ponce de León, Hato Rey, PR 00918, Attn: A.J. Bennazar-Zequeira, Esq. (ajb@bennazar.org);

(j) the Puerto Rico Department of Treasury, PO Box 9024140, San Juan, PR 00902-4140, Attn: Reylam Guerra Goderich, Deputy Assistant of Central Accounting (Reylam.Guerra@hacienda.pr.gov); Omar E. Rodríguez Pérez, CPA, Assistant Secretary of Central Accounting (Rodriguez.Omar@hacienda.pr.gov); Angel L. Pantoja Rodríguez, Deputy Assistant Secretary of Internal Revenue and Tax Policy (angel.pantoja@hacienda.pr.gov); Francisco Parés Alicea, Assistant Secretary of Internal Revenue and Tax Policy (francisco.pares@hacienda.pr.gov); and Francisco Peña Montañez, CPA, Assistant Secretary of the Treasury (Francisco.Pena@hacienda.pr.gov);

k. attorneys for the Fee Examiner, EDGE Legal Strategies, PSC, 252 Ponce de León Avenue, Citibank Tower, 12th Floor, San Juan, PR 00918, Attn: Eyck O. Lugo (elugo@edgelegalpr.com); and

l. attorneys for the Fee Examiner, Godfrey & Kahn, S.C., One East Main Street, Suite 500, Madison, WI 53703, Attn: Katherine Stadler (KStadler@gklaw.com).

A&M submits that, in light of the foregoing, no other or further notice need be provided.

WHEREFORE, pursuant to the Second Amended Interim Compensation Order, A&M respectfully requests that, for the period February 1, 2022 through March 15, 2022, the Court (i) grant A&M interim allowance of compensation in the amount of \$1,956,955.50 for professional services rendered during the Twelfth Interim Fee Application Period and (ii) grant A&M interim allowance of expenses in the amount of \$6,131.77.

Dated: May 26, 2022
Detroit, Michigan

/s/_____
Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

ADVISOR TO THE OVERSIGHT BOARD
AS REPRESENTATIVE OF THE
DEBTOR

EXHIBITS

Exhibit A

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
FEBRUARY 1, 2022 THROUGH FEBRUARY 28, 2022**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO FORTY-THIRD FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
FEBRUARY 1, 2022 THROUGH FEBRUARY 28, 2022**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

outside of Puerto Rico is sought: February 1, 2022 through February 28, 2022

Amount of Compensation sought as actual, reasonable and necessary: \$1,224,298.35 (\$1,360,331.50 incurred less 10% voluntary reduction of \$136,033.15)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 3,149.63</u>
This is a(n):	<input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> Final application

This is A&M's Forty-Third monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for February 2022.

/s/ _____
Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On April 5, 2022 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured
Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despina, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq..
Diana M. Perez, Esq.

Marini Pietrantonui Muñiz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Prosakuer, LLC

Eleven Times Square
(Eighth Avenue & 41st Street)
New York, NY 10036-8229
Attn: Martin J. Bienenstock, Esq.
Paul V. Possinger, Esq.
Ehud Barak, Esq.

Summary of Professional Fees for the Period February 1, 2022 through February 28, 2022

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	2,450.3	\$ 1,269,415.00
Commonwealth of Puerto Rico - Fee Applications	1.2	\$ 300.00
Commonwealth of Puerto Rico - Meeting	130.1	\$ 90,616.50
Subtotal	2,581.6	1,360,331.50
<i>Less 10% voluntary reduction</i>		<i>(136,033.15)</i>
Total		\$ 1,224,298.35

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Jay Herriman	Managing Director	Claim Management	\$950	142.7	135,565.00
Kara Harmon	Director	Claim Management	\$700	143.6	100,520.00
Mark Zeiss	Director	Claim Management	\$675	92.2	62,235.00
Trevor DiNatale	Consultant II	Claim Management	\$650	134.7	87,555.00
Shah Rushabh	Consultant	Claim Management	\$575	97.1	55,832.50
Laura Collier	Senior Associate	Claim Management	\$575	152.4	87,630.00
Tyler Potesta	Associate	Claim Management	\$575	139.0	79,925.00
Paul Wirtz	Consultant	Claim Management	\$550	111.8	61,490.00
Nick Fiore	Consultant	Claim Management	\$550	142.6	78,430.00
Nicole Earlach	Associate	Claim Management	\$525	112.2	58,905.00
Roger Allison	Jr. Consultant	Claim Management	\$525	101.3	53,182.50
Anthony Sladkov	Analyst	Claim Management	\$475	110.8	52,630.00
Nicole Simoneaux	Analyst	Claim Management	\$425	114.3	48,577.50
Emmett McNulty	Analyst	Claim Management	\$420	163.7	68,754.00
Monte Chester	Analyst	Claim Management	\$400	135.6	54,240.00
Kara Hall	Analyst	Claim Management	\$400	153.0	61,200.00
Cally McGee	Analyst	Claim Management	\$400	111.7	44,680.00
Kathryn Otero Gilmer	Analyst	Claim Management	\$400	161.6	64,640.00
Jon Pogorzelski	Analyst	Claim Management	\$400	170.4	68,160.00
Claudia Sigman	Analyst	Claim Management	\$400	89.7	35,880.00
Natalie Corbett	Para Professional	Claim Management	\$250	1.2	300.00
Subtotal				2,581.6	1,360,331.50
<i>Less 10% voluntary reduction</i>					<i>-136,033.15</i>
Total					\$1,224,298.35

Summary of Expenses for the Period February 1, 2022 through February 28, 2022

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	3,149.63
Total	\$3,149.63

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$1,101,868.52, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$3,149.63 for services rendered outside of Puerto Rico) in the total amount of \$1,105,018.15.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
February 1, 2022 through February 28, 2022***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	2,450.3	\$1,269,415.00
Commonwealth of Puerto Rico - Fee Applications	1.2	\$300.00
Commonwealth of Puerto Rico - Meeting	130.1	\$90,616.50
<i>Total</i>	2,581.6	\$1,360,331.50

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through February 28, 2022***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950.00	142.7	\$135,565.00
Harmon, Kara	Director	\$700.00	143.6	\$100,520.00
Zeiss, Mark	Director	\$675.00	92.2	\$62,235.00
DiNatale, Trevor	Senior Associate	\$650.00	134.7	\$87,555.00
Rushabh, Shah	Associate	\$575.00	97.1	\$55,832.50
Collier, Laura	Senior Associate	\$575.00	152.4	\$87,630.00
Potesta, Tyler	Associate	\$575.00	139.0	\$79,925.00
Wirtz, Paul	Consultant	\$550.00	111.8	\$61,490.00
Fiore, Nick	Consultant	\$550.00	142.6	\$78,430.00
Allison, Roger	Jr. Consultant	\$525.00	101.3	\$53,182.50
Erlach, Nicole	Associate	\$525.00	112.2	\$58,905.00
Sladkov, Anthony	Analyst	\$475.00	110.8	\$52,630.00
Simoneaux, Nicole	Analyst	\$425.00	114.3	\$48,577.50
McNulty, Emmett	Analyst	\$420.00	163.7	\$68,754.00
Chester, Monte	Analyst	\$400.00	135.6	\$54,240.00
Hall, Kara	Analyst	\$400.00	153.0	\$61,200.00
McGee, Cally	Analyst	\$400.00	111.7	\$44,680.00
Otero Gilmer, Kathryn	Analyst	\$400.00	161.6	\$64,640.00
Pogorzelski, Jon	Analyst	\$400.00	170.4	\$68,160.00
Sigman, Claudia	Analyst	\$400.00	89.7	\$35,880.00
Corbett, Natalie	Para Professional	\$250.00	1.2	\$300.00
<i>Total</i>			2,581.6	<u>\$1,360,331.50</u>

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through February 28, 2022***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

Advise and assist the Debtors in questions and processes regarding the claims reconciliation process: notably, claims planning process, potential claim analysis, review of claims filed against the Debtors and other claim related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	111.2	\$105,640.00
DiNatale, Trevor	Senior Associate	\$650	115.6	\$75,140.00
Harmon, Kara	Director	\$700	110.7	\$77,490.00
Zeiss, Mark	Director	\$675	90.3	\$60,952.50
Wirtz, Paul	Consultant	\$550	106.3	\$58,465.00
Sladkov, Anthony	Analyst	\$475	110.8	\$52,630.00
Rushabh, Shah	Associate	\$575	96.2	\$55,315.00
Collier, Laura	Senior Associate	\$575	146.5	\$84,237.50
Potesta, Tyler	Associate	\$575	131.1	\$75,382.50
Fiore, Nick	Consultant	\$550	127.7	\$70,235.00
Allison, Roger	Jr. Consultant	\$525	99.5	\$52,237.50
Erlach, Nicole	Associate	\$525	111.6	\$58,590.00
Simoneaux, Nicole	Analyst	\$425	108.8	\$46,240.00
McNulty, Emmett	Analyst	\$420	163.0	\$68,460.00
Chester, Monte	Analyst	\$400	135.1	\$54,040.00
Hall, Kara	Analyst	\$400	153.0	\$61,200.00
McGee, Cally	Analyst	\$400	111.7	\$44,680.00
Otero Gilmer, Kathryn	Analyst	\$400	161.6	\$64,640.00
Pogorzelski, Jon	Analyst	\$400	170.4	\$68,160.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through February 28, 2022***

Sigman, Claudia	Analyst	\$400	89.2	\$35,680.00
			<u>2450.3</u>	<u>\$1,269,415.00</u>
				<u>\$518.07</u>
			<i>Average Billing Rate</i>	

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through February 28, 2022

Commonwealth of Puerto Rico - Fee Applications

Average Billing Rate

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through February 28, 2022***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors' management, Board of Directors and/or advisors to present findings or discuss various matters related to the filing, reporting and/ or operating the business; excludes meetings with UCC and/or other Creditor constituents and their advisors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	31.5	\$29,925.00
DiNatale, Trevor	Senior Associate	\$650	19.1	\$12,415.00
Harmon, Kara	Director	\$700	32.9	\$23,030.00
Zeiss, Mark	Director	\$675	1.9	\$1,282.50
Wirtz, Paul	Consultant	\$550	5.5	\$3,025.00
Rushabh, Shah	Associate	\$575	0.9	\$517.50
Collier, Laura	Senior Associate	\$575	5.9	\$3,392.50
Potesta, Tyler	Associate	\$575	7.9	\$4,542.50
Fiore, Nick	Consultant	\$550	14.9	\$8,195.00
Allison, Roger	Jr. Consultant	\$525	1.8	\$945.00
Erlach, Nicole	Associate	\$525	0.6	\$315.00
Simoneaux, Nicole	Analyst	\$425	5.5	\$2,337.50
McNulty, Emmett	Analyst	\$420	0.7	\$294.00
Chester, Monte	Analyst	\$400	0.5	\$200.00
Sigman, Claudia	Analyst	\$400	0.5	\$200.00
			130.1	\$90,616.50
<i>Average Billing Rate</i>				\$696.51

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	2/1/2022	1.4	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Allison, Roger	2/1/2022	2.2	Perform QC review of new public employee responses to categorize for Commonwealth review.
Allison, Roger	2/1/2022	1.9	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Chester, Monte	2/1/2022	2.4	Review ACR claims submitted by individuals asserting wage related liabilities to identify if the claim is duplicative to others submitted by the individual.
Chester, Monte	2/1/2022	2.9	Analyze claim mailing responses for substantive duplicates to be included on upcoming objections.
Chester, Monte	2/1/2022	2.7	Perform review of claims related to wage related liability for duplicative assertions to be objected to.
Collier, Laura	2/1/2022	1.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/1/2022	2.6	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/1/2022	1.8	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/1/2022	2.9	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/1/2022	1.1	Review draft March omnibus objections to provide feedback to Proskauer team prior to upcoming filing
DiNatale, Trevor	2/1/2022	1.3	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/1/2022	0.9	Update March omnibus claim objection tracker for Proskauer review
DiNatale, Trevor	2/1/2022	1.4	Review active litigation claims to identify counsel parties for updated MIP list
DiNatale, Trevor	2/1/2022	1.9	Perform review of draft notice of correspondences to provide feedback to Proskauer team
Erlach, Nicole	2/1/2022	1.3	Analyze supporting documentation of claims filed against the Puerto Rico Police Department to determine underlying liabilities asserted to prepare claims for expungement.
Erlach, Nicole	2/1/2022	2.1	Review AP claim supporting documentation to identify asserted invoice information to update claim reconciliation workbooks.
Erlach, Nicole	2/1/2022	2.3	Analyze partially reconciled AP claim reconciliation workbooks to identify unreconciled invoices requiring further detail from the agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/1/2022	0.6	Analyze ACR claim reconciliation notes from AAFAF in order to determine if ACR response review methodology should be revised.
Fiore, Nick	2/1/2022	1.3	Perform final analysis of claim extracts to be sent to AAFAF for review, making updates where applicable.
Fiore, Nick	2/1/2022	0.4	Prepare summary of ACR related claim reconciliation notes at the request of A&M management.
Fiore, Nick	2/1/2022	1.6	Update claim reporting waterfalls to reflect the results of the 9th ACR status report being filed.
Fiore, Nick	2/1/2022	0.4	Update the master ACR claims tracker to reflect the results of the 9th ACR status report being filed.
Fiore, Nick	2/1/2022	0.6	Analyze ACR responses with potentially insufficient data to determine if claimant needs to be sent another ACR information request letter.
Fiore, Nick	2/1/2022	0.6	Perform analysis of claim extract to be sent to Prime Clerk team for upload to SharePoint site, making note of any revisions needed.
Fiore, Nick	2/1/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	2/1/2022	2.6	Develop analysis of ACR responses asserted against the Department of Health to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/1/2022	2.7	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Hall, Kara	2/1/2022	2.8	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Harmon, Kara	2/1/2022	1.7	Review updated analysis of claims drafted for March omnibus objections
Harmon, Kara	2/1/2022	1.2	Review analysis of ACR documents for the fourth transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/1/2022	1.9	Review analysis of new claims identified as duplicates to master litigation claims
Harmon, Kara	2/1/2022	2.3	Analyze draft objection replies to be filed for February hearings in order to provide comments to Proskauer
Harmon, Kara	2/1/2022	0.4	Review draft ADR transfer exhibit for filing on 2/4/2022
Harmon, Kara	2/1/2022	1.4	Prepare material interest parties list pursuant to the joint informative motion at the request of Proskauer
Herriman, Jay	2/1/2022	2.1	Review draft Omnibus objections with associated declarations
Herriman, Jay	2/1/2022	0.2	Review draft 20th ADR transfer notice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/1/2022	0.7	Review multiple emails from AAFAF related to open claims reconciliation questions
Herriman, Jay	2/1/2022	1.8	Review claims in ACR to be transferred to AAFAF for review and initial determination
Herriman, Jay	2/1/2022	2.7	Review omnibus objection exhibits for Omni's 414 - 428
McGee, Cally	2/1/2022	1.9	Prepare modifications to ACR analysis to capture additional identifying information for claimants.
McGee, Cally	2/1/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/1/2022	1.8	Review ACR claims asserted against the Department of Education to prepare analysis for second transfer to Agency.
McGee, Cally	2/1/2022	2.1	Review mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
McNulty, Emmett	2/1/2022	1.2	Review AP claims asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/1/2022	2.3	Review creditor AP claims to collect invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final agency reconciliation
McNulty, Emmett	2/1/2022	2.1	Review AP claims to collect key data points to create claim reconciliation workbooks to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/1/2022	1.9	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/1/2022	1.7	Analyze supporting documents in AP claims to collect invoice data for the creation of a claim reconciliation workbook to be sent to the Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/1/2022	1.7	Analyze former Department of Education employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/1/2022	2.4	Prepare analysis of Department of Education ACR responses from current employees to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/1/2022	2.1	Prepare analysis of claims from former Department of Family employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/1/2022	2.2	Analyze ACR claim responses from former employees for the Department of Agriculture
Pogorzelski, Jon	2/1/2022	1.3	Review mailing responses from claims transferred to ACR process pertaining to wage increases to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/1/2022	1.8	Review new public employee ACR responses to capture data requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/1/2022	2.1	Analyze new public employee responses asserted against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to categorize for Agency review.
Pogorzelski, Jon	2/1/2022	1.7	Analyze ACR claims asserted against Department of Education to capture key information as requested by AAFAF
Pogorzelski, Jon	2/1/2022	1.4	Analyze claim and ACR responses for retired employees asserted against the Department of Health
Potesta, Tyler	2/1/2022	2.9	Revise public employee claim analysis to capture additional identifying information for claimants.
Potesta, Tyler	2/1/2022	2.4	Prepare analysis of round 5 transfer of claim documentation to Prime Clerk.
Potesta, Tyler	2/1/2022	1.9	Quality check analysis of multiple agency asserted response data provided by commonwealth for public employee claims.
Potesta, Tyler	2/1/2022	2.7	Review analysis of claims for transfer to relevant agencies for round 4 transfer of public employee claims.
Rushabh, Shah	2/1/2022	3.1	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/1/2022	2.3	Review wage related litigation claims identifying key case detail to assist O'Neill with the reconciliation process.
Sigman, Claudia	2/1/2022	1.4	Review mailing responses to confirm duplicate claim status to add claims to the upcoming objections
Sigman, Claudia	2/1/2022	2.2	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/1/2022	1.1	Review ACR responses to confirm duplicate claim status to add claims to the upcoming objections
Simoneaux, Nicole	2/1/2022	2.4	Conduct litigation analysis of unpaid settlement claims against the Police of Puerto Rico for inclusion on upcoming satisfied objections
Simoneaux, Nicole	2/1/2022	1.2	Capture and analyze litigation detail pertaining negligence claims filed against Department of Education in order to create case summaries for review.
Wirtz, Paul	2/1/2022	1.8	Review substantive duplicate claim objection exhibit to determine surviving claims assertions
Wirtz, Paul	2/1/2022	1.7	Prepare claim reconciliation workbooks for AP assertions against the Department of Family for further reconciliation
Wirtz, Paul	2/1/2022	2.6	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Wirtz, Paul	2/1/2022	2.1	Review returned claim reconciliation workbooks from the department of education in order to determine next steps

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/1/2022	2.4	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Zeiss, Mark	2/1/2022	1.2	Review bondholder claims identified for upcoming March objections
Allison, Roger	2/2/2022	2.3	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/2/2022	1.8	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/2/2022	1.7	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/2/2022	2.6	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Chester, Monte	2/2/2022	2.3	Perform review of ACR responses for creditors with multiple claims in ACR to determine if claims are duplicative.
Chester, Monte	2/2/2022	2.8	Perform analysis of claim mailing responses for substantive duplicates to be included on upcoming objections.
Chester, Monte	2/2/2022	3.1	Perform analysis of supplemental mailing responses containing union grievance assertions to identify substantive dupes for inclusion on objection.
Collier, Laura	2/2/2022	1.2	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/2/2022	2.3	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/2/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/2/2022	2.4	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/2/2022	0.9	Review newly filed objection responses to claims pending objection
DiNatale, Trevor	2/2/2022	0.3	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/2/2022	1.4	Create ACR removal exhibit highlighting claims to be included on upcoming March objections
DiNatale, Trevor	2/2/2022	2.2	Analyze March objection draft exhibits prior to filing
DiNatale, Trevor	2/2/2022	2.7	Research litigation detail to identify proper asserted liabilities and counsel for MIP report
DiNatale, Trevor	2/2/2022	1.6	Prepare updated MIP report for internal and Proskauer review
Erlach, Nicole	2/2/2022	1.3	Review AP claim supporting documentation to identify asserted invoice information to update claim reconciliation workbooks.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/2/2022	2.4	Review AP claim reconciliation workbooks containing multiple agencies to identify unreconciled invoices to send to each agency for further review.
Erlach, Nicole	2/2/2022	2.1	Review AP claim reconciliation workbooks containing multiple agencies to identify unreconciled invoices to send to each agency for further review.
Fiore, Nick	2/2/2022	1.3	Analyze supplemental mailing data attached to claims in ACR to determine if it should be associated with a different claim.
Fiore, Nick	2/2/2022	0.8	Analyze unsolicited ACR responses to determine if they can be matched to a claim in ACR.
Fiore, Nick	2/2/2022	0.3	Analyze claim reconciliation comments from AAFAF, making updates to the master ACR tracker where applicable.
Fiore, Nick	2/2/2022	0.6	Perform reconciliation of ACR removal exhibit in order to update master ACR claims tracker where applicable.
Fiore, Nick	2/2/2022	1.8	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/2/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/2/2022	0.2	Update mailing request file for claimants in ACR that need to be sent another ACR information request letter.
Hall, Kara	2/2/2022	2.1	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for Title III agency review.
Hall, Kara	2/2/2022	2.9	Analyze public employee ACR claims asserted against the Department Education and Department of Family to capture data requested by AAFAF for transfer to asserted agencies.
Hall, Kara	2/2/2022	1.7	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for agency review.
Harmon, Kara	2/2/2022	2.3	Analyze new PR Police release agreements provided by AAFAF to prepare for objections
Harmon, Kara	2/2/2022	0.8	Prepare updated claims stratification report to identify claim counts and dollar amounts for various material thresholds
Harmon, Kara	2/2/2022	0.6	Prepare modifications to the material interest parties list per comments from Proskauer
Harmon, Kara	2/2/2022	1.7	Review omnibus objection drafts to provide comments to Proskauer
Harmon, Kara	2/2/2022	1.3	Review claims to be included on March Omnibus objections
Herriman, Jay	2/2/2022	0.8	Review update draft analysis of claimants / counsel to be included in proposed material interested parties list
Herriman, Jay	2/2/2022	1.2	Review claims to be included on Omnibus objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/2/2022	2.2	Review litigation claims and associated materials provided by AAFAF and DOJ to determine next steps in ADR process
Herriman, Jay	2/2/2022	0.3	Review draft notice to remove claims from ACR to be placed on Omnibus objection
Herriman, Jay	2/2/2022	1.1	Review claim reconciliation worksheets being sent to AAFAF for completion
McGee, Cally	2/2/2022	1.8	Analyze new claims and ACR responses to capture information as requested by AAFAF.
McGee, Cally	2/2/2022	2.3	Analyze ACR responses related to Law 164 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/2/2022	1.9	Analyze new claims and ACR responses to categorize for agency review and initial determination.
McGee, Cally	2/2/2022	2.4	Analyze claims asserting labor laws and salary increases for various Commonwealth agencies.
McNulty, Emmett	2/2/2022	2.6	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/2/2022	1.7	Review creditor AP claims to collect invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final agency reconciliation
McNulty, Emmett	2/2/2022	1.4	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/2/2022	1.1	Review AP claims to collect key data points to create claim reconciliation workbooks to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/2/2022	1.3	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/2/2022	1.6	Analyze ACR claim responses from current employees for the Department of Education
Otero Gilmer, Kathryn	2/2/2022	2.1	Prepare analysis of claims from former employees against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/2/2022	2.6	Analyze ACR claim responses from former employees for the Department of Education
Otero Gilmer, Kathryn	2/2/2022	1.8	Analyze current employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/2/2022	1.6	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points as requested by AAFAF
Pogorzelski, Jon	2/2/2022	1.9	Analyze pension and public employee related ACR claim responses to capture data requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/2/2022	1.7	Review ACR claims asserted against Department of Health and Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/2/2022	1.7	Review analysis of ACR mailing responses from the Department of Education to capture additional asserted liabilities requested by AAFAF for transfer to the Department of education.
Pogorzelski, Jon	2/2/2022	1.8	Review ACR mailing responses filed by for Department of Education employees to identify key data points related to pension prior to sending to agency for review
Potesta, Tyler	2/2/2022	1.4	Quality check analysis of public employee claims for validity of pension assertions captured.
Potesta, Tyler	2/2/2022	1.2	Prepare analysis of outstanding data to be sent to the commonwealth for internal review.
Potesta, Tyler	2/2/2022	2.4	Quality check analysis of multiple agency asserted response data provided by commonwealth for public employee claims.
Rushabh, Shah	2/2/2022	0.7	Review claimant information provided with the proofs of claim to ensure inclusion of the claimants for the parties in interest list.
Rushabh, Shah	2/2/2022	2.4	Review claimant information provided with the proofs of claim to ensure inclusion of the claimants for the parties in interest list.
Rushabh, Shah	2/2/2022	3.1	Review the parties in interest list against the claimant details to ensure all relevant parties are included.
Sigman, Claudia	2/2/2022	1.9	Analyze ACR claims asserting duplicative liabilities to prepare claims for objection
Sigman, Claudia	2/2/2022	1.1	Review ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Simoneaux, Nicole	2/2/2022	1.9	Perform review of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
Simoneaux, Nicole	2/2/2022	2.4	Prepare analysis of unpaid litigation settlement claims against DTOP highlighting outstanding reconciliation items
Wirtz, Paul	2/2/2022	2.2	Review claim reconciliation workbooks from the department of health in order to determine next steps
Wirtz, Paul	2/2/2022	1.9	Review returned claim reconciliation workbooks from the department of education in order to determine next steps
Wirtz, Paul	2/2/2022	1.6	Analyze returned claim reconciliation workbooks from the Department of Education in order to determine follow up opportunities with the agency
Wirtz, Paul	2/2/2022	2.6	Analyze AP claims asserted against the Socioeconomic Development of the Family Administration in order to determine opportunities to reconcile
Wirtz, Paul	2/2/2022	2.3	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/2/2022	1.1	Prepare report of responses from claimants for February Omnibus Objections per Proskauer request
Zeiss, Mark	2/2/2022	0.6	Review docket responses from claimants for responses for February hearing Omnibus Exhibits
Zeiss, Mark	2/2/2022	0.6	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/2/2022	0.8	Revise omnibus exhibits for non-bondholder objections
Zeiss, Mark	2/2/2022	0.8	Review updated objection response file from Prime Clerk to identify new responses for claims on February Omnibus Exhibits
Zeiss, Mark	2/2/2022	0.7	Analyze report of claimant objection responses identifying next steps in the reconciliation process prior to sending to Proskauer
Zeiss, Mark	2/2/2022	0.7	Prepare updated summary report of objection responses from claimants for Proskauer review
Zeiss, Mark	2/2/2022	0.6	Revise Omnibus Exhibits for bondholder objections for March hearing per Proskauer comments
Allison, Roger	2/3/2022	2.6	Perform QC review of new public employee responses to categorize for Commonwealth review.
Chester, Monte	2/3/2022	2.4	Review ACR claims submitted by individuals asserting cost of living related liability to identify if the claim is duplicative to others submitted by the individual.
Chester, Monte	2/3/2022	2.8	Perform analysis of newly received ACR responses to identify exact duplicates to be included on upcoming objections.
Chester, Monte	2/3/2022	2.1	Analyze latest ACR letter responses received from claimants asserting wages to identify changes in duplicate status.
Chester, Monte	2/3/2022	1.9	Review new ACR responses for additional liabilities to confirm if duplicative to another claim.
Collier, Laura	2/3/2022	1.4	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	2/3/2022	1.6	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/3/2022	2.7	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/3/2022	2.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	2/3/2022	2.9	Review litigation detail to identify proper asserted liabilities and counsel for MIP report
DiNatale, Trevor	2/3/2022	3.1	Prepare updated MIP report for internal and Proskauer review
DiNatale, Trevor	2/3/2022	0.4	Review newly filed objection responses to claims pending objection

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/3/2022	2.6	Review filed police claims to determine underlying liabilities asserted to identify claims to prepare for objection.
Erlach, Nicole	2/3/2022	1.4	Review filed police claims to determine underlying liabilities asserted to identify claims to prepare for objection.
Fiore, Nick	2/3/2022	2.6	Analyze the 2/3/2022 ACR creditor response report in order to update the master ACR tracker for new data.
Fiore, Nick	2/3/2022	1.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/3/2022	1.4	Prepare extract of new ACR responses with claimant identifying information to be added to the ACR response review file.
Hall, Kara	2/3/2022	2.6	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Hall, Kara	2/3/2022	1.9	Reviewed ACR claims asserted against the Puerto Rico Police Bureau to complete analysis for second transfer to the agency.
Hall, Kara	2/3/2022	2.7	Analyze former Department of Education public employee ACR responses to categorize for AAFAF and Commonwealth review.
Harmon, Kara	2/3/2022	0.8	Prepare analysis of filed contract claims for ongoing contract cure discussions per request from Proskauer
Harmon, Kara	2/3/2022	1.1	Review responses received from creditors related to claims placed into ACR
Harmon, Kara	2/3/2022	1.4	Review final draft of March omnibus objection exhibits to provide comments to M. Zeiss
Harmon, Kara	2/3/2022	1.6	Complete review of omnibus objection drafts for March omnibus hearing
Harmon, Kara	2/3/2022	2.1	Review ACR status report and associated creditor responses
Herriman, Jay	2/3/2022	0.5	Review draft analysis related to claims to be settled per contract assumption cure payments
Herriman, Jay	2/3/2022	1.1	Review claims to be included on Omnibus objections
Herriman, Jay	2/3/2022	0.3	Review Omnibus objection comments from K. Harmon related to Omni's 417 & 418
Herriman, Jay	2/3/2022	1.6	Review additional data provided by AAFAF related to claim releases signed by police officers
McGee, Cally	2/3/2022	2.3	Review ACR claims asserted against the Puerto Rico Police Bureau to prepare analysis for second transfer to Agency.
McGee, Cally	2/3/2022	2.1	Analyze new outreach responses for claims in ACR to capture key data points as requested by Commonwealth agencies.
McGee, Cally	2/3/2022	2.6	Analyze ACR responses related to Law 180 to capture data requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	2/3/2022	1.2	Analyze new public employee response for transfer to AAFAF and asserted Commonwealth agencies.
McNulty, Emmett	2/3/2022	2.3	Analyze supporting documents in AP claims to collect invoice data for the creation of a claim reconciliation workbook to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/3/2022	2.1	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/3/2022	1.6	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/3/2022	1.3	Review creditor AP claims to collect invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final agency reconciliation
McNulty, Emmett	2/3/2022	1.8	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/3/2022	1.9	Review initial determination responses from pension claimants currently in the ACR process to determine next steps in the reconciliation process
Otero Gilmer, Kathryn	2/3/2022	1.8	Perform review of ACR claim mailing responses from Dept. of Health employees to identify key data points to assist agency with reconciliation process
Otero Gilmer, Kathryn	2/3/2022	2.1	Analyze former Department of Family public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/3/2022	2.3	Analyze Department of Education employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/3/2022	1.6	Analyze new public employee pension related assertions against the Teachers Retirement System to categorize for Agency review.
Pogorzelski, Jon	2/3/2022	1.6	Perform review of ACR mailing responses filed by former public employee claimants to identify key data points related to retirement benefits and pensions to assist agencies with reconciliation process
Pogorzelski, Jon	2/3/2022	1.4	Review claim, mailing and ACR responses asserted against the Department of Education by current employees to prepare analysis for agency review.
Pogorzelski, Jon	2/3/2022	2.2	Analyze ACR claims asserted against Department of Education to capture key information as requested by AAFAF
Pogorzelski, Jon	2/3/2022	1.3	Review mailing responses in ACR process to capture additional asserted liabilities requested by AAFAF to assist with transfer to asserted agency.
Potesta, Tyler	2/3/2022	2.1	Review analysis of public employee claim response information prior to sending to Commonwealth agencies for reconciliation.
Potesta, Tyler	2/3/2022	2.3	Review analysis of claims for transfer to relevant agencies for round 5 transfer of public employee claims.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/3/2022	2.9	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Potesta, Tyler	2/3/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Simoneaux, Nicole	2/3/2022	2.9	Prepare litigation analysis of unpaid settlement claims against Department of Education.
Simoneaux, Nicole	2/3/2022	1.7	Prepare analysis of unpaid litigation settlement claims against DTOP highlighting outstanding reconciliation items
Wirtz, Paul	2/3/2022	0.9	Analyze returned claim reconciliation workbooks from the Department of Education in order to determine follow up opportunities with the agency
Wirtz, Paul	2/3/2022	1.6	Analyze AP claims asserted against the Socioeconomic Development of the Family Administration in order to determine opportunities to reconcile
Wirtz, Paul	2/3/2022	1.7	Analyze AP claims asserted against the Department of Correction and Rehabilitation in order to determine opportunities to reconcile
Wirtz, Paul	2/3/2022	1.8	Prepare claim reconciliation workbooks for AP assertions against the Department of Family for further reconciliation
Zeiss, Mark	2/3/2022	1.4	Revise omnibus exhibits for non-bondholder objections
Zeiss, Mark	2/3/2022	0.9	Update Spanish omnibus exhibits for non-bondholder objections
Zeiss, Mark	2/3/2022	1.1	Review analysis of filed claims by PR Police employees to wage settlement releases to identify claims for upcoming objections
Zeiss, Mark	2/3/2022	2.1	Prepare Spanish versions of Omnibus Exhibits for non-bondholder objections for March hearing
Zeiss, Mark	2/3/2022	0.6	Prepare Spanish versions of Omnibus Exhibits for bondholder objections for March hearing
Allison, Roger	2/4/2022	2.9	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	2/4/2022	2.2	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/4/2022	2.4	Perform review of claims citing liability of salary increase to determine whether assertions are duplicative to another claim.
Chester, Monte	2/4/2022	2.9	Analyze claims in the ACR process to identify exact duplicates to be included on objections.
Chester, Monte	2/4/2022	2.7	Perform analysis of claims in the ACR process to identify exact duplicates to be included on objections.
Collier, Laura	2/4/2022	1.3	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/4/2022	1.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/4/2022	2.6	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/4/2022	2.3	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	2/4/2022	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/4/2022	0.3	Update March omnibus claim objection tracker for Proskauer review
DiNatale, Trevor	2/4/2022	0.6	Prepare summary providing explanations for claims being removed from ACR process
DiNatale, Trevor	2/4/2022	0.4	Update ACR removal exhibit highlighting claims to be removed from ACR process due to March objections
Erlach, Nicole	2/4/2022	1.9	Reconcile the list of Puerto Rico Police Department employees receiving settlements against claims filed against the Police Department to identify claims to prepare for expungement.
Hall, Kara	2/4/2022	2.9	Develop analysis of ACR responses asserted against the Department of Correction and Rehabilitation to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/4/2022	1.2	Reviewed ACR claims asserted against the Department of Health and Department of Family to complete analysis for second transfer to the agencies asserted in ACR claims.
Hall, Kara	2/4/2022	2.7	Reviewed ACR claims asserted against the Department of Education to complete analysis for second transfer to the agency.
Harmon, Kara	2/4/2022	1.6	Review draft analysis related to fully unliquidated litigation claims
Harmon, Kara	2/4/2022	1.4	Review payment history with claim releases from members of the police force against filed proofs of claim
Harmon, Kara	2/4/2022	0.6	Review finalized analysis of material interest parties list to send to Proskauer
Harmon, Kara	2/4/2022	0.4	Review late filed claims listing for March omnibus objections per comments from Proskauer
Harmon, Kara	2/4/2022	0.6	Review analysis of tax refund claims initial determination letters
Harmon, Kara	2/4/2022	0.2	Review analysis of claims asserted for UPR Retirement System reciprocity
Herriman, Jay	2/4/2022	0.8	Review late filed claims to be included on March Omnibus objection
Herriman, Jay	2/4/2022	1.3	Review updated claims waterfall report and associated new claims
Herriman, Jay	2/4/2022	0.3	Review and provide comments to L. Stafford re: claims reconciliation status letter to be sent to AAFAF

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/4/2022	0.3	Research and respond to email from L. Stafford re: Omnibus objection 414
McGee, Cally	2/4/2022	1.7	Analyze ACR responses related to Romerazo to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/4/2022	2.6	Prepare analysis of ACR public employee responses relating to title III agencies for transfer to AAFAF.
McGee, Cally	2/4/2022	2.2	Review ACR claims asserted against the Department of Family to prepare analysis for second transfer to Agency.
McGee, Cally	2/4/2022	2.4	Analyze pension and public employee related ACR claim responses to the Administration of Correction and Department of Correction and Rehabilitation to capture data requested by AAFAF for transfer to asserted agency.
McNulty, Emmett	2/4/2022	1.7	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/4/2022	2.7	Analyze supporting documents in AP claims to collect invoice data for the creation of a claim reconciliation workbook to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/4/2022	1.3	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
McNulty, Emmett	2/4/2022	1.4	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
Otero Gilmer, Kathryn	2/4/2022	1.6	Prepare analysis of Department of Housing ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/4/2022	2.1	Analyze ACR claim responses from former employees for the Department of Agriculture
Otero Gilmer, Kathryn	2/4/2022	2.2	Analyze ACR claim responses from former employees for the Department of Housing
Otero Gilmer, Kathryn	2/4/2022	1.7	Prepare analysis of new public employee ACR responses against the Teachers Retirement System to categorize for Commonwealth review.
Pogorzelski, Jon	2/4/2022	2.1	Perform analysis of ACR mailing responses related to Department of Health claims to identify key data points prior to sending to AAFAF
Pogorzelski, Jon	2/4/2022	1.6	Analyze pension and public employee related ACR claim responses to the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/4/2022	1.3	Review analysis of new public employee mailing responses to identify key data points requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/4/2022	1.7	Review mailing responses pertaining to law 89 transferred to ACR process to identify key data points to prepare analysis for second transfer to agency
Pogorzelski, Jon	2/4/2022	1.2	Review ACR claims asserted against Department of Education to capture key data points requested by AAFAF for second transfer to Department of Education
Potesta, Tyler	2/4/2022	1.3	Review analyze of public employee claim mailing responses for pension and case assertions.
Potesta, Tyler	2/4/2022	1.6	Quality check analysis of claim pertaining to non-title III public employee claims to review for objection.
Potesta, Tyler	2/4/2022	2.3	Review analysis pertaining to multi-agency assertions for analysis by the commonwealth.
Simoneaux, Nicole	2/4/2022	1.9	Review wage related litigation claims asserted against the Dept. of Education identifying key data points to assist O'Neill with reconciliation process
Simoneaux, Nicole	2/4/2022	1.4	Review negligence related litigation claims identifying key data points to assist O'Neill with reconciliation process
Wirtz, Paul	2/4/2022	2.3	Prepare claim reconciliation workbooks for AP assertions against the Department of Family for further reconciliation
Wirtz, Paul	2/4/2022	2.4	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Wirtz, Paul	2/4/2022	2.1	Analyze AP claims asserting liabilities against Non-Title III agencies to identify claims for no liability objections
Wirtz, Paul	2/4/2022	2.2	Analyze claim reconciliation workbooks from the Department of Health to identify proper next steps in reconciliation process
Zeiss, Mark	2/4/2022	1.2	Prepare report matching PR Police wage settlement parties to PR Police claimants with claims for outstanding litigation matters
Zeiss, Mark	2/4/2022	1.1	Finalize March non-bondholder Omnibus Exhibits per Proskauer, A&M comments
Harmon, Kara	2/5/2022	0.4	Review creditor inquire related to savings bond claim to advise on claim treatment per the Plan of Adjustment
Harmon, Kara	2/6/2022	0.4	Review various union grievance claims to determine if eligible for ACR.
Potesta, Tyler	2/6/2022	0.7	Review analyze of public employee claim mailing responses for pension and case assertions.
Allison, Roger	2/7/2022	2.7	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/7/2022	1.1	Perform review of latest mail in ACR responses for creditors with a many claims in ACR to determine if claims are duplicative.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/7/2022	1.9	Perform review of claim mailing support documentation to confirm duplicative status of claims to be included on upcoming objections.
Chester, Monte	2/7/2022	2.6	Analyze claim mailing support documentation to confirm duplicative status of claims to be included on upcoming objections.
Chester, Monte	2/7/2022	1.4	Analyze potentially duplicative claims to identify overlapping assertions to be put on upcoming objections.
Collier, Laura	2/7/2022	2.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/7/2022	2.2	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/7/2022	2.9	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/7/2022	1.2	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
DiNatale, Trevor	2/7/2022	1.9	Prepare report of proposed next steps in reconciliation process for eminent domain claims
DiNatale, Trevor	2/7/2022	0.9	Prepare summary report of objection response detail for claims pending objection
DiNatale, Trevor	2/7/2022	1.4	Analyze reconciliation information provided by DOJ related to active inverse condemnation claims
DiNatale, Trevor	2/7/2022	1.7	Analyze reconciliation information provided by DOJ related to active eminent domain claims
Erlach, Nicole	2/7/2022	1.6	Analyze supporting documentation of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Erlach, Nicole	2/7/2022	1.9	Analyze proof of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Erlach, Nicole	2/7/2022	1.4	Reconcile the list of Puerto Rico Police Department employees receiving settlements against claims filed against the Police Department to identify claims to prepare for expungement.
Erlach, Nicole	2/7/2022	2.2	Analyze claims for which we have identified corresponding police settlement files for the claimant to confirm the claim is filed against the Puerto Rico Police Department to expunge the claim.
Fiore, Nick	2/7/2022	1.1	Analyze supplemental mailing data attached to claims in ACR in order to determine if the data should be moved to a different claim.
Fiore, Nick	2/7/2022	1.6	Analyze the 2/3/2022 Prime Clerk ACR mailing and return mail report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/7/2022	0.2	Participate in conference call with K. Harmon and N. Fiore re: treatment of tax related claims in ACR asserting additional liabilities.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/7/2022	0.2	Update ACR status exhibit footnotes based on recent court docket filings.
Fiore, Nick	2/7/2022	2.4	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/7/2022	0.9	Analyze tax related claims in ACR in order to determine the next steps in the claims reconciliation process.
Fiore, Nick	2/7/2022	0.6	Prepare updated summary of claims in ACR that need to be sent an additional information request letter.
Hall, Kara	2/7/2022	2.7	Analyze ACR responses filed by public employee claimants to identify key data points to assist the Commonwealth agencies with the reconciliation process.
Hall, Kara	2/7/2022	2.9	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/7/2022	2.4	Develop analysis of ACR responses asserted against the Department of Family to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/7/2022	1.8	Review analysis of ACR documents for the fifth transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/7/2022	1.1	Review responses to claim objections from creditors
Herriman, Jay	2/7/2022	0.6	Review draft notice of non response related to Omnibus claim objections
Herriman, Jay	2/7/2022	0.8	Prepare analysis of eminent domain and inverse condemnation claims
Herriman, Jay	2/7/2022	1.9	Review claims and associated claim releases related to police officers
Herriman, Jay	2/7/2022	0.4	Review claims to receive information request mailings as part of ACR process
Herriman, Jay	2/7/2022	2.9	Review fully unliquidated litigation claims and associated materials provided by O'Neill Borges
McGee, Cally	2/7/2022	2.4	Analyze ACR responses related to Law 96 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/7/2022	2.3	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
McGee, Cally	2/7/2022	2.2	Develop analysis of ACR responses asserted against the Puerto Rico Police Bureau to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/7/2022	1.1	Analyze new public employee responses to identify key data points as requested by AAFAF.
McNulty, Emmett	2/7/2022	1.6	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/7/2022	1.8	Perform review of claims transferred into the ACR Process to identify key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/7/2022	2.2	Perform review of claims to identify key data points used for the upcoming duplicate claims objections
McNulty, Emmett	2/7/2022	1.4	Perform review of ACR transferred claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/7/2022	1.9	Review claim reconciliation workbook for creditor AP claims to be sent to Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/7/2022	2.2	Prepare analysis of claim responses in the ACR process for the Department of Social Services.
Otero Gilmer, Kathryn	2/7/2022	2.6	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	2/7/2022	2.1	Prepare analysis of claims from employees of the Puerto Rico Police Bureau for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/7/2022	1.9	Prepare analysis of claims from Department of Education employees for the ACR reconciliation process.
Pogorzelski, Jon	2/7/2022	1.7	Review analysis of ACR responses to identify additional asserted liabilities related to law 89 requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/7/2022	2.3	Analyze ACR claims asserted against Department of Family by current employees to prepare analysis to assist agencies with reconciliation process
Pogorzelski, Jon	2/7/2022	1.2	Analyze ACR mailing responses asserted against the Department of Health to identify key data points for agency review.
Pogorzelski, Jon	2/7/2022	1.1	Review ACR claims asserted against Department of Correction and Rehabilitation to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/7/2022	1.9	Analyze mailing responses pertaining to Department of Education claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Potesta, Tyler	2/7/2022	1.7	Prepare analysis of ACR responses for transfer to AAFAF and asserted Commonwealth agencies
Potesta, Tyler	2/7/2022	1.2	Review analysis of public employee claims marked for expungement on future omnibus objections.
Potesta, Tyler	2/7/2022	2.6	Review analysis of ACR public employee responses for transfer to Commonwealth agencies.
Potesta, Tyler	2/7/2022	2.2	Quality check analysis of claim pertaining to non-title III public employee claims to review for objection.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	2/7/2022	1.9	Analyze public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/7/2022	1.6	Analyze population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/7/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Simoneaux, Nicole	2/7/2022	0.6	Capture and analyze litigation detail pertaining negligence claims filed against Department of Education in order to create case summaries for review.
Sladkov, Anthony	2/7/2022	1.8	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/7/2022	0.9	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/7/2022	2.4	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/7/2022	1.3	Review updated master list of PR police with individual wage settlements
Zeiss, Mark	2/7/2022	1.1	Review updated master list of PR police with individual wage settlements
Zeiss, Mark	2/7/2022	2.7	Revise master report of PR Police individual settlements per new settlement files received from AAFAF
Zeiss, Mark	2/7/2022	1.1	Review CUSIPs bondholder claimants assert for proper Commonwealth General Obligation issuance in order to expunge per plan on the effective date
Zeiss, Mark	2/7/2022	1.4	Review of Proskauer's list of Omnibus Objections ready for Notices of Presentment with recommendations for accompanying Exhibits necessary
Allison, Roger	2/8/2022	2.4	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/8/2022	0.2	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Allison, Roger	2/8/2022	1.8	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/8/2022	2.8	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Chester, Monte	2/8/2022	3.1	Analyze claim ACR letter responses to confirm duplicative status of claims to be included on upcoming objections.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/8/2022	2.9	Review claim ACR letter responses to identify duplicative assertions to be objected to.
Chester, Monte	2/8/2022	2.3	Perform analysis of ACR responses asserting multiple claim numbers to determine if other claims filed by creditor can be objected to as duplicative
Collier, Laura	2/8/2022	0.9	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/8/2022	2.1	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	2/8/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/8/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	2/8/2022	1.3	Analyze police litigation detail to determine potential no liability objections
DiNatale, Trevor	2/8/2022	2.2	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/8/2022	2.8	Review litigation reconciliation detail provided by DOJ related to judgement and settlements
Erlach, Nicole	2/8/2022	1.3	Perform reconciliation of police settlement files against claimants to identify claims that have been settled to prepare for expungement.
Erlach, Nicole	2/8/2022	1.6	Analyze proof of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Erlach, Nicole	2/8/2022	1.7	Analyze supporting documentation of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Fiore, Nick	2/8/2022	1.1	Analyze prepared analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Fiore, Nick	2/8/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/8/2022	0.7	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/8/2022	0.8	Update the master ACR claims tracker based on the revised ACR removal exhibit that was filed.
Fiore, Nick	2/8/2022	1.7	Analyze claims that were recently removed from the ACR process to object as duplicative in order to prepare summary of ACR responses that should be reassigned to surviving claims.
Hall, Kara	2/8/2022	2.7	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for Title III agency review.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	2/8/2022	2.6	Analyze new public employee pension related assertions against the Department of Treasury to categorize for Agency review.
Hall, Kara	2/8/2022	2.8	Review ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to Agency as requested by AAFAF.
Harmon, Kara	2/8/2022	2.3	Review unresolved accounts payable claims and litigation outreach in prep of call with AAFAF
Herriman, Jay	2/8/2022	2.3	Review claims and associated claim releases related to police officers
Herriman, Jay	2/8/2022	0.3	Review draft stipulation / order related to CBP Claims
Herriman, Jay	2/8/2022	0.8	Review claim objection responses in prep of Omnibus hearing
Herriman, Jay	2/8/2022	1.1	Review completed claim reconciliation worksheets and associated support provided by AAFAF
Herriman, Jay	2/8/2022	1.7	Review multi-plaintiff litigation claims filed against the Department of Education
Herriman, Jay	2/8/2022	1.6	Review claims in prep of removing from ACR process and placing on Omnibus objection
Herriman, Jay	2/8/2022	0.2	Review listing of claims filed after confirmation hearing prior to expungement
McGee, Cally	2/8/2022	1.7	Analyze ACR responses related to Law 34 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/8/2022	2.1	Perform review of litigation claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McGee, Cally	2/8/2022	1.9	Prepare analysis of ACR public employee responses related to Law 180 for transfer to Commonwealth agencies.
McGee, Cally	2/8/2022	2.3	Review claims and ACR responses asserting wage increases for employees in the Department of Education.
McNulty, Emmett	2/8/2022	2.4	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
McNulty, Emmett	2/8/2022	1.6	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/8/2022	1.3	Review supporting documentation of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/8/2022	2.1	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/8/2022	1.8	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/8/2022	2.4	Analyze ACR claims asserted against Department of Family to prepare analysis to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/8/2022	2.6	Prepare analysis of claims from former employees of the Department of Health for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/8/2022	2.1	Prepare analysis of Department of Education ACR responses from current employees to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/8/2022	2.3	Prepare analysis of claims from former employees of the Corps of Firefighters Bureau for the ACR reconciliation process.
Pogorzelski, Jon	2/8/2022	1.7	Review claim, mailing and ACR responses asserted against the Department of Justice to prepare analysis for agency review.
Pogorzelski, Jon	2/8/2022	2.2	Analyze ACR claims asserted against Department of Health to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/8/2022	1.8	Review ACR mailing responses related to retirement and cost of living adjustments to capture key data points requested by AAFAF
Pogorzelski, Jon	2/8/2022	1.2	Prepare modifications to ACR analysis to capture additional identifying information related to law 96 for Department of Health claimants
Pogorzelski, Jon	2/8/2022	2.4	Perform review of ACR responses filed by Department of Justice former employees to identify key data points related to pension and retirement to assist agencies with reconciliation process
Potesta, Tyler	2/8/2022	2.7	Revise public employee claim analysis to capture additional identifying information for claimants.
Potesta, Tyler	2/8/2022	1.6	Review analysis of public employee responses to categorize appropriate asserted agency for transfer.
Potesta, Tyler	2/8/2022	2.9	Review analysis of public employee claim responses to extract relevant data pertaining to their assertions.
Rushabh, Shah	2/8/2022	3.1	Assess support documents for claims asserting secured, priority, or administrative liabilities to determine the validity of the claim.
Sigman, Claudia	2/8/2022	1.8	Review claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/8/2022	0.9	Review new supplemental mailing responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	2/8/2022	2.1	Review claims asserting liability for unpaid wages to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/8/2022	2.1	Perform review of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
Simoneaux, Nicole	2/8/2022	1.6	Analyze litigation claims filed by employees of the PR Police Dept to properly categorize liabilities asserted in the litigation cases
Sladkov, Anthony	2/8/2022	2.1	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/8/2022	1.4	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/8/2022	1.1	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/8/2022	2.8	Prepare Notices of Presentation Exhibits for three Omnibus Objections where claimants have been withdrawn or moved to the ACR process per Proskauer request
Zeiss, Mark	2/8/2022	2.3	Review updated master list of PR police with individual wage settlements
Allison, Roger	2/9/2022	2.1	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Chester, Monte	2/9/2022	2.4	Analyze ACR responses to flag non-title III employee claims for inclusion in upcoming omnibus objections
Chester, Monte	2/9/2022	2.7	Analyze claims in the ACR process for duplicative liability assertions to object to.
Chester, Monte	2/9/2022	1.8	Perform review of claims in the ACR process for duplicative liability assertions to object to.
Chester, Monte	2/9/2022	2.2	Perform cross-examination of ACR responses to identify duplicate claim assertions to be put on upcoming objections.
Collier, Laura	2/9/2022	2.9	Analyze identified union claims and support to determine potential asserted liabilities
Collier, Laura	2/9/2022	2.3	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/9/2022	1.2	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/9/2022	2.6	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/9/2022	2.1	Perform QC of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
DiNatale, Trevor	2/9/2022	0.4	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/9/2022	2.6	Prepare updated material interest party report for Proskauer review
DiNatale, Trevor	2/9/2022	1.1	Review newly filed claims and plan of adjustment language to determine proper treatment of claims
Erlach, Nicole	2/9/2022	2.1	Review claims filed against the Puerto Rico Police Department to identify asserted liabilities to prepare for further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/9/2022	1.6	Review claims filed against the Puerto Rico Police Department to identify asserted liabilities to prepare for further reconciliation.
Erlach, Nicole	2/9/2022	1.2	Analyze claims for which we have identified corresponding police settlement files for the claimant to confirm the claim is filed against the Puerto Rico Police Department to expunge the claim.
Erlach, Nicole	2/9/2022	2.4	Perform reconciliation of police settlement files against claimants to identify claims that have been settled to prepare for expungement.
Fiore, Nick	2/9/2022	1.6	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/9/2022	1.6	Review analysis of ACR claims to confirm proper claims types, by asserted claim, for upcoming status report
Fiore, Nick	2/9/2022	0.6	Analyze prepared analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Fiore, Nick	2/9/2022	1.1	Analyze the 2/9/2022 ACR response report from Prime clerk in order to update the master ACR tracker for Public employee and tax refunds related claims
Fiore, Nick	2/9/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/9/2022	0.4	Update the master ACR claims tracker to account for new claim splits
Hall, Kara	2/9/2022	2.9	Develop analysis of ACR responses asserted against the Department of Family and Department of Health to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/9/2022	2.8	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/9/2022	2.3	Reviewed ACR claims asserted against the Department of Family to complete analysis for second transfer to the agency.
Hall, Kara	2/9/2022	1.2	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/9/2022	1.2	Review analysis of claims related to Material Interested Parties list to provide to Proskauer
Harmon, Kara	2/9/2022	1.7	Review analysis of claims status within the ACR process
Harmon, Kara	2/9/2022	1.3	Review claims to be included on upcoming Omnibus objections
Harmon, Kara	2/9/2022	2.9	Review analysis of ACR documents for the sixth transfer of outreach responses to AAFAF / Commonwealth
Herriman, Jay	2/9/2022	1.7	Review ACR claims status report and associated work plan

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/9/2022	1.1	Review information requests received related to claims in ACR
Herriman, Jay	2/9/2022	0.8	Review listing of claims to be split between ACR and non ACR processes
Herriman, Jay	2/9/2022	1.2	Review claims filed by various unions to determine asserted liabilities and appropriateness for submission to ACR
Herriman, Jay	2/9/2022	1.3	Review listing of pre-petition litigation claims provided by the DOJ to compare against data previously provided
McGee, Cally	2/9/2022	2.1	Review claims and ACR responses for retired employees of the Department of Family.
McGee, Cally	2/9/2022	2.4	Analyze ACR responses related to Law 7 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/9/2022	1.9	Develop analysis of ACR responses related to the Department of Health to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/9/2022	1.8	Perform review of ACR mailing responses related to Public Employee claims to identify key data points prior to sending to AAFAF.
McNulty, Emmett	2/9/2022	1.9	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/9/2022	2.4	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	2/9/2022	0.9	Create claim reconciliation workbooks for AP claim to be sent to Department of Agriculture for final agency reconciliation
McNulty, Emmett	2/9/2022	1.2	Generate claim reconciliation workbooks for AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/9/2022	2.2	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/9/2022	2.1	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	2/9/2022	2.3	Prepare analysis of claims from former Department of Family employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/9/2022	1.8	Analyze former Department of Education public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/9/2022	2.2	Review initial determination responses from pension claimants currently in the ACR process to determine next steps in the reconciliation process
Pogorzelski, Jon	2/9/2022	1.6	Review analysis of responses from Department of Health former employees to capture data requested by AAFAF prior to second transfer to agency

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/9/2022	2.2	Analyze ACR claims asserted against Department of Education to capture key information as requested by AAFAF
Pogorzelski, Jon	2/9/2022	0.7	Review ACR mailing responses from current employees asserted against Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/9/2022	2.1	Analyze ACR claim mailing responses for liabilities asserted against the Department of Education to capture key data points as requested by AAFAF/Commonwealth
Pogorzelski, Jon	2/9/2022	1.9	Analyze claim and mailing responses in the ACR process asserted against the Department of Justice to capture additional assertions for agency review.
Potesta, Tyler	2/9/2022	2.9	Prepare analysis of public employee claims for transfer to relevant agencies for round 6 transfer.
Potesta, Tyler	2/9/2022	2.2	Prepare analysis of outstanding data to be sent to the commonwealth for internal review.
Potesta, Tyler	2/9/2022	2.4	Prepare analysis of public employee claims asserting liabilities against multiple agencies for AAFAF to review.
Rushabh, Shah	2/9/2022	2.7	Review claims asserting secured, priority and/or administrative liabilities to determine if priority status is properly asserted.
Rushabh, Shah	2/9/2022	2.3	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Sigman, Claudia	2/9/2022	2.6	Analyze population of claims already transferred into the ACR Process for possible duplicate claims to add to the upcoming objections
Sigman, Claudia	2/9/2022	1.3	Analyze claimant mailing responses to identify claims asserting duplicative liabilities for upcoming objections
Sigman, Claudia	2/9/2022	1.8	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Simoneaux, Nicole	2/9/2022	1.7	Review wage related litigation claims asserted against the Dept. of Education identifying key data points to assist O'Neill with reconciliation process
Simoneaux, Nicole	2/9/2022	2.3	Analyze litigation claims filed by employees of the PR Police Dept to properly categorize liabilities asserted in the litigation cases
Sladkov, Anthony	2/9/2022	2.4	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/9/2022	2.1	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/9/2022	1.4	Prepare report of PR Police litigants represented by particular counsel matched to PR police individual wage settlements

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/9/2022	0.7	Update claims reconciliation status based on Ordered Omnibus Objections where claimants were on more than one objection
Zeiss, Mark	2/9/2022	1.6	Update report of PR Police litigants represented by particular counsel matched to PR police individual wage settlements
Zeiss, Mark	2/9/2022	1.3	Prepare report of PR Police claims that mention litigation matches to PR Police individual wage settlements
Zeiss, Mark	2/9/2022	1.7	Prepare summary report of litigation claims filed by PR Police Dept. employees that also have signed settlement releases for Proskauer review
Zeiss, Mark	2/9/2022	1.9	Revise report of PR Police claims filed by counsel for Proskauer review
Allison, Roger	2/10/2022	1.6	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/10/2022	2.2	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Allison, Roger	2/10/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/10/2022	2.9	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Collier, Laura	2/10/2022	0.8	Analyze litigation claims for exact and substantive duplicate to prepare for omnibus objections
Collier, Laura	2/10/2022	2.8	Analyze identified union claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/10/2022	2.2	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/10/2022	1.9	Update material interest party report for Proskauer review
DiNatale, Trevor	2/10/2022	2.7	Analyze pre-petition litigation reconciliation detail provided by DOJ
Erlach, Nicole	2/10/2022	1.9	Review claims for which the claimant has received a Puerto Rico Police Department settlement to determine next steps.
Erlach, Nicole	2/10/2022	1.7	Review claims for which the claimant has received a Puerto Rico Police Department settlement to determine next steps.
Erlach, Nicole	2/10/2022	1.4	Review filed police claims to identify claims to prepare for objection based on asserted liabilities.
Erlach, Nicole	2/10/2022	1.2	Analyze supporting documentation of claims with matching police settlement file names to identify claims to prepare for objection.
Erlach, Nicole	2/10/2022	1.8	Analyze supporting documentation of claims with police settlement files to prepare for further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/10/2022	0.4	Analyze the 2/9/2022 unsolicited ACR response report from Prime clerk in order to prepare summary of responses that should be matched to claims in ACR.
Fiore, Nick	2/10/2022	0.9	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/10/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/10/2022	1.6	Prepare extract of new ACR responses including claimant identifying information to be added to the ACR response review file.
Fiore, Nick	2/10/2022	0.4	Update the master ACR claims tracker to account for new claim splits
Fiore, Nick	2/10/2022	1.3	Analyze the 2/9/2022 ACR mailing/return mail report from Prime clerk in order to update the master ACR claims tracker.
Fiore, Nick	2/10/2022	1.2	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Hall, Kara	2/10/2022	2.9	Review ACR public employee mailing responses filed by the Department of Education employees to identify key data points to assist agency with reconciliation process.
Hall, Kara	2/10/2022	2.7	Review data responses from public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process.
Hall, Kara	2/10/2022	2.4	Analyze ACR claim responses asserted against the Puerto Rico Police Bureau to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/10/2022	1.7	Analyze new public employee and pension related assertions against the Department of Education to categorize for Agency review.
Harmon, Kara	2/10/2022	1.8	Review analysis of ACR documents for the next transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/10/2022	0.6	Analyze ACR mail sent from AAFAF to categorize for further review by A&M team
Herriman, Jay	2/10/2022	0.9	Review claims asserting 503b9 status to determine appropriate priority treatment
Herriman, Jay	2/10/2022	1.5	Review additional Claim release data provided by AAFAF related to Police Officers
McGee, Cally	2/10/2022	2.2	Prepare analysis of ACR public employee responses related to Law 34 for transfer to Commonwealth agencies.
McGee, Cally	2/10/2022	2.4	Perform review of ACR responses filed by public employee claimants to identify key data points to assist agencies with reconciliation process.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	2/10/2022	2.6	Analyze ACR responses related to Law 36 to capture data requested by AAFAF for transfer to asserted agency.
McNulty, Emmett	2/10/2022	1.3	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	2/10/2022	2.3	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/10/2022	1.6	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	2/10/2022	2.1	Review claim reconciliation workbook for creditor AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/10/2022	1.9	Review supporting documentation of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/10/2022	1.7	Analyze ACR claim responses from former employees for the Department of Natural and Environmental Resources
Otero Gilmer, Kathryn	2/10/2022	2.1	Analyze ACR responses related to the Department of Social Services to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/10/2022	2.4	Prepare analysis of claims from former employees against the State Insurance Fund for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/10/2022	2.3	Prepare analysis of Puerto Rico Police Bureau ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/10/2022	1.1	Review claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/10/2022	2.2	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/10/2022	2.1	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/10/2022	1.6	Prepare analysis of ACR responses from former employees of the Department of Education by capturing additional asserted liabilities for second transfer to agency
Pogorzelski, Jon	2/10/2022	2.4	Review ACR responses asserted against the Department of Education to identify key data points requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	2/10/2022	1.8	Review analysis of public employee claims to finalize analysis for fifth transfer to Agency.
Potesta, Tyler	2/10/2022	1.6	Review analysis of public employee responses to categorize appropriate asserted agency for transfer.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/10/2022	2.8	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	2/10/2022	2.7	Revise public employee claim analysis to capture additional identifying information for claimants.
Rushabh, Shah	2/10/2022	2.4	Analyze supporting documentation provided with claims asserting secured status to determine if the assertion is valid.
Sigman, Claudia	2/10/2022	1.3	Analyze duplicative public employee claims asserting liability for years of service in preparation for upcoming omnibus objections.
Sigman, Claudia	2/10/2022	1.1	Analyze public employee claims asserting wage related laws to identify claimants that filed duplicative liabilities for upcoming objections
Sigman, Claudia	2/10/2022	2.3	Analyze duplicative public employee claims asserting unpaid wages in preparation for objections.
Sladkov, Anthony	2/10/2022	0.8	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/10/2022	2.1	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/10/2022	2.8	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/10/2022	2.1	Prepare report of plaintiffs from counsel who are police officers with wage claims to all Title III Active claims in order to resolve all such wage claims in the Title III cases
Zeiss, Mark	2/10/2022	2.3	Prepare report of plaintiffs from counsel who are police officers with wage claims to Title III claims asserting the same case litigation number per counsel
Zeiss, Mark	2/10/2022	1.4	Revise list of plaintiffs from counsel who are police officers with wage claims to individual PR Police wage settlements
Zeiss, Mark	2/10/2022	1.2	Revise list of claimants from counsel who are police officers with wage claims in order to efficiently match to existing Title III claims and individual PR Police settlements
Chester, Monte	2/11/2022	2.6	Perform review of claims in the ACR process to flag duplicative assertions for potential objection.
Chester, Monte	2/11/2022	2.4	Analyze claims in the ACR process to flag duplicative assertions for potential objection.
Chester, Monte	2/11/2022	3.1	Review ACR claim support documents to identify duplicative wage related liabilities to be objected to.
Collier, Laura	2/11/2022	2.1	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/11/2022	2.9	Analyze litigation claims pertaining to asserted wages and benefits to determine proper GUC estimates
DiNatale, Trevor	2/11/2022	0.7	Update material interest party report for Proskauer review
DiNatale, Trevor	2/11/2022	0.9	Prepare summary review workstream of DOJ litigation analysis
Erlach, Nicole	2/11/2022	2.4	Analyze supporting documentation of claims with police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/11/2022	2.1	Review claims for which the claimant has received a Puerto Rico Police Department settlement to confirm claim has been fully satisfied.
Erlach, Nicole	2/11/2022	1.6	Analyze supporting documentation of claims with police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/11/2022	1.9	Review filed police claims to identify claims to prepare for objection based on asserted liabilities.
Fiore, Nick	2/11/2022	0.8	Review extract of claimant noticing information to be sent to the AAFAF team for analysis.
Fiore, Nick	2/11/2022	2.7	Analyze prepared analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Fiore, Nick	2/11/2022	0.9	Update the master ACR claims tracker to account for new claim splits
Fiore, Nick	2/11/2022	0.4	Analyze mailing response update summary from Prime Clerk team in order to update ACR claims trackers where applicable.
Fiore, Nick	2/11/2022	1.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	2/11/2022	1.2	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/11/2022	0.7	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Hall, Kara	2/11/2022	2.8	Analyze claims asserted against the Department of Education for unpaid employee wages and benefits to capture information as requested by AAFAF.
Hall, Kara	2/11/2022	2.6	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/11/2022	2.3	Review responses to claim objections from creditors
Harmon, Kara	2/11/2022	0.8	Review outstanding issues list prior to call with Proskauer
Herriman, Jay	2/11/2022	1.1	Review updated analysis of claims to be included on Omnibus objection related to Claim releases

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/11/2022	0.6	Review listing of claims asserting liabilities against non-title III entities prior to transfer to Omnibus objection
Herriman, Jay	2/11/2022	0.3	Multiple email correspondence with Proskauer related to treatment of amending claims post confirmation hearing
Herriman, Jay	2/11/2022	0.3	Review updated claims waterfall report
Herriman, Jay	2/11/2022	1.1	Review ACR claims who have not responded to information request mailing in prep of sending out 3rd request
Herriman, Jay	2/11/2022	0.2	Review court order related to Omnibus Objection 374
Herriman, Jay	2/11/2022	0.8	Review claims to be split between Pension and Public Employee claims
Herriman, Jay	2/11/2022	0.4	Review additional objection responses related to February Omni hearing
McGee, Cally	2/11/2022	1.4	Review asserted labor claims for various Commonwealth agencies to capture information as requested by AAFAF.
McGee, Cally	2/11/2022	2.3	Analyze ACR responses related to Law 447 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/11/2022	1.8	Review claims asserting minimum wage violations for employees who worked in the Puerto Rico Police Bureau.
McGee, Cally	2/11/2022	2.1	Review claim, mailing and ACR responses asserted against the Department of Agriculture and Sugar Corporation to complete analysis for agency review.
McNulty, Emmett	2/11/2022	2.4	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	2/11/2022	1.7	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/11/2022	1.4	Review claim reconciliation workbook for creditor AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/11/2022	0.9	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
McNulty, Emmett	2/11/2022	1.2	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/11/2022	1.9	Analyze ACR responses related to the Department of Family to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/11/2022	1.8	Prepare analysis of Department of Natural and Environmental Resources ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/11/2022	1.6	Perform review of ACR claim mailing responses from Dept. of Health employees to identify key data points to assist agency with reconciliation process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/11/2022	2.4	Prepare analysis of claims from former employees of the Department of Family for the ACR reconciliation process.
Pogorzelski, Jon	2/11/2022	1.4	Review analysis of new ACR public employee responses to identify key data points related to law 164 requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/11/2022	1.4	Review ACR public employee mailing responses pertaining to law 89 filed by Department of Correction employees to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/11/2022	1.6	Review ACR claims related to law 89 and wage increases asserted against Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/11/2022	1.3	Perform review of ACR responses filed by current public employee claimants to identify key data points to assist agencies with reconciliation process
Pogorzelski, Jon	2/11/2022	1.7	Analyze claim, mailing and ACR responses asserted against the Department of Health to prepare analysis for agency review.
Potesta, Tyler	2/11/2022	2.7	Review analysis of public employee claims to prepare analysis for sixth transfer to Agency.
Potesta, Tyler	2/11/2022	1.4	Review analysis of ACR responses to ensure the agencies asserted are included in the title III proceedings.
Potesta, Tyler	2/11/2022	1.7	Review analysis of public employee claims pertaining to claims with asserted litigation cases.
Rushabh, Shah	2/11/2022	3.2	Reconcile claims asserting secured liabilities to determine if given liabilities are valid.
Rushabh, Shah	2/11/2022	2.4	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Sigman, Claudia	2/11/2022	1.3	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/11/2022	1.8	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Simoneaux, Nicole	2/11/2022	1.3	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Sladkov, Anthony	2/11/2022	2.1	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/11/2022	1.7	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/11/2022	0.8	Prepare report of responses from claimants for February Omnibus Objections per Proskauer request

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/11/2022	1.4	Analyze report of claimant objection responses identifying next steps in the reconciliation process prior to sending to Proskauer
Zeiss, Mark	2/11/2022	1.6	Prepare amended late-filed Omnibus Exhibits for bondholder claims allowing only Principal and Interest
Zeiss, Mark	2/11/2022	1.3	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/11/2022	0.6	Review docket responses from claimants for responses for February hearing Omnibus Exhibits
Zeiss, Mark	2/11/2022	0.9	Review updated objection response file from Prime Clerk to identify new responses for claims on February Omnibus Exhibits
Zeiss, Mark	2/11/2022	1.3	Finalize draft of list of PR Police officers represented by specific counsel for their related individual settlements, claims filed in the Title III cases
Zeiss, Mark	2/11/2022	0.6	Prepare updated summary report of objection responses from claimants for Proskauer review
Zeiss, Mark	2/11/2022	1.5	Review bondholders with claims on late-filed Omnibus Objections for any claims beyond principal and interest
Fiore, Nick	2/12/2022	1.1	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
McGee, Cally	2/12/2022	1.3	Analyze ACR responses related to Law 109 to capture data requested by AAFAF for transfer to asserted agency.
Simoneaux, Nicole	2/12/2022	0.7	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Allison, Roger	2/14/2022	2.4	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/14/2022	2.3	Perform cross-examination of ACR claims to identify bifurcate mailing response and ACR letter assertions to identify duplicates for objection.
Chester, Monte	2/14/2022	1.9	Perform review of ACR claim assertions to identify duplicative assertions to be put on objections.
Chester, Monte	2/14/2022	2.8	Review ACR claim assertions to identify duplicative assertions to be put on objections.
Collier, Laura	2/14/2022	2.8	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
Collier, Laura	2/14/2022	2.9	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/14/2022	2.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/14/2022	1.7	Prepare analysis of takings litigation claims for Proskauer review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/14/2022	1.9	Update material interest party report for Proskauer review
Erlach, Nicole	2/14/2022	1.3	Analyze supporting documentation of asserted police claims to identify asserted liabilities to prepare for further reconciliation.
Erlach, Nicole	2/14/2022	2.4	Review claims for which the claimant has received a Puerto Rico Police Department settlement to confirm claim has been fully satisfied.
Erlach, Nicole	2/14/2022	1.8	Review asserted liabilities of Puerto Rico Police Department claims to determine next steps.
Erlach, Nicole	2/14/2022	2.4	Perform review of claims filed against the Police Department to identify claims to prepare for objection based on asserted liabilities.
Fiore, Nick	2/14/2022	2.1	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/14/2022	0.7	Review various prepared claim transfer to Commonwealth agency files in order to ensure accuracy of data presented prior to sending to the AAFAF team.
Fiore, Nick	2/14/2022	0.4	Review final draft of ACR information request letter for unresponsive public employee claimants to ensure accuracy/completeness.
Fiore, Nick	2/14/2022	0.3	Review translations from the Prime Clerk team in order to update claims analysis where applicable.
Fiore, Nick	2/14/2022	0.4	Review analysis of claims drafted for objection to ensure accuracy of objection type.
Fiore, Nick	2/14/2022	0.9	Review analysis of claims with multiple ACR responses to confirm asserted liabilities appropriately captured per discussions with AAFAF
Fiore, Nick	2/14/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/14/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Hall, Kara	2/14/2022	0.8	Reviewed ACR claims asserted against the Department of Family to complete analysis for second transfer to the agency.
Hall, Kara	2/14/2022	2.4	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/14/2022	2.9	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/14/2022	2.1	Review data responses from public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process.
Harmon, Kara	2/14/2022	0.4	Review outstanding issues list prior to call with AAFAF

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/14/2022	1.8	Review analysis of responses received from creditors related to claims in ACR
Harmon, Kara	2/14/2022	0.6	Review analysis of claims for incorrect Debtor objection from T. Potesta
Harmon, Kara	2/14/2022	0.4	Review draft letter from AAFAF to non-responsive ACR claimants to provide comments
Harmon, Kara	2/14/2022	0.4	Analyze claims related to inquire from AAFAF for creditors POC assertions and corresponding ACR letter
Herriman, Jay	2/14/2022	2.1	Review claims to be included in next round of Omnibus objections
Herriman, Jay	2/14/2022	0.3	Prepare analysis of takings claims
Herriman, Jay	2/14/2022	1.1	Review several claims to make determination if they should be transferred out of ACR and placed on objection
Herriman, Jay	2/14/2022	0.2	Review final draft of letter to be sent to non responsive public employee claimants
McNulty, Emmett	2/14/2022	2.9	Generate claim reconciliation workbooks for AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/14/2022	1.8	Perform review of claims transferred into the ACR Process to identify key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/14/2022	1.2	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/14/2022	2.3	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
Otero Gilmer, Kathryn	2/14/2022	2.1	Analyze former Department of Family public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/14/2022	2.3	Perform review of ACR responses filed by the Department of Natural and Environmental Resources claimants to identify key data points to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/14/2022	1.9	Prepare analysis of claims from former Department of Education employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/14/2022	2.4	Analyze mailing responses from former employees for the Department of Education before sending to AAFAF for review
Pogorzelski, Jon	2/14/2022	1.9	Analyze new public employee ACR responses to capture additional asserted liabilities to complete analysis for agency review
Pogorzelski, Jon	2/14/2022	1.2	Review ACR claims asserted against Department of Justice to identify additional asserted liabilities for second transfer to Agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/14/2022	2.1	Analyze ACR claim mailing responses for liabilities asserted against the Department of Education to capture key data points as requested by AAFAF/Commonwealth
Pogorzelski, Jon	2/14/2022	2.2	Analyze new Department of Education mailing responses to capture key data points as requested by AAFAF
Pogorzelski, Jon	2/14/2022	1.1	Analyze claim, mailing and ACR responses asserted against the Department of Health to prepare analysis for agency review.
Potesta, Tyler	2/14/2022	1.6	Review analysis of mailing responses provided by public employee claimants to determine pension related assertions.
Potesta, Tyler	2/14/2022	2.7	Review analysis pertaining to claims that require splitting due to exclusion from title III proceedings.
Potesta, Tyler	2/14/2022	2.1	Prepare Analysis of public employee claims to determine appropriate categorization for transfer to the commonwealth.
Rushabh, Shah	2/14/2022	2.8	Review claims asserting secured, priority and/or administrative liabilities to determine if priority status is valid
Rushabh, Shah	2/14/2022	1.8	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Sigman, Claudia	2/14/2022	2.7	Analyze claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Sigman, Claudia	2/14/2022	1.3	Analyze duplicate asserted wage claims to prepare claims for upcoming objections
Sigman, Claudia	2/14/2022	1.6	Review ACR responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Simoneaux, Nicole	2/14/2022	1.9	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter highlighting potential inclusion for ADR transfer
Simoneaux, Nicole	2/14/2022	2.4	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/14/2022	2.9	Analyze litigation support provided by claimant's counsel to identify claims for inclusion on upcoming ADR transfer
Simoneaux, Nicole	2/14/2022	1.1	Analyze supplemental litigation support documentation provided by claimant's counsel to identify claims for inclusion on upcoming ADR transfer
Sladkov, Anthony	2/14/2022	1.7	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/14/2022	1.3	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/14/2022	2.1	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/14/2022	2.7	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/14/2022	0.9	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/14/2022	1.9	Analyze prior creditor outreach communications in order to determine next steps on unreconciled claims
Wirtz, Paul	2/14/2022	2.4	Review claim reconciliation workbooks asserted against the department of agriculture to determine further reconciliation
Wirtz, Paul	2/14/2022	2.3	Review claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Wirtz, Paul	2/14/2022	2.1	Review creditor outreach communications in order to determine next steps on unreconciled claims
Allison, Roger	2/15/2022	2.2	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	2/15/2022	2.4	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/15/2022	1.3	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Allison, Roger	2/15/2022	2.6	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/15/2022	2.9	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Chester, Monte	2/15/2022	1.7	Perform analysis of ACR claim assertions to identify duplicative assertions to be put on objections.
Chester, Monte	2/15/2022	2.3	Perform review of claims to prepare analysis of creditors asserting duplicative liabilities in multiple claims.
Collier, Laura	2/15/2022	2.3	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
Collier, Laura	2/15/2022	2.1	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/15/2022	2.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/15/2022	0.6	Finalize material interest party report for Proskauer review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/15/2022	2.8	Analyze DOJ litigation detail to determine status of cases with final judgements
DiNatale, Trevor	2/15/2022	0.8	Review unliquidated litigation summary report prior to sending to Proskauer
DiNatale, Trevor	2/15/2022	2.7	Review reconciliation detail provided by litigation claimants to identify next steps in reconciliation process
Erlach, Nicole	2/15/2022	1.4	Analyze claims filed with matching police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/15/2022	1.1	Analyze supporting documentation of claims filed against the Puerto Rico Police Department to identify underlying liabilities to prepare next reconciliation steps.
Erlach, Nicole	2/15/2022	1.9	Analyze supporting documentation of claims filed against the Puerto Rico Police Department to identify underlying liabilities to prepare next reconciliation steps.
Erlach, Nicole	2/15/2022	1.8	Review claims for which we have identified a match between the claimant name against the list of police settlement files to confirm asserted agency of filed claim.
Erlach, Nicole	2/15/2022	2.4	Review claims for which we have identified a match between the claimant name against the list of police settlement files to confirm asserted agency of filed claim.
Fiore, Nick	2/15/2022	0.4	Analyze claims flagged as duplicates in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/15/2022	2.1	Review outstanding items from claim transfer to agency files in order to provide input on next steps for claims resolution.
Fiore, Nick	2/15/2022	2.1	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/15/2022	1.7	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	2/15/2022	2.8	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to assist agencies with the reconciliation process.
Hall, Kara	2/15/2022	2.6	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/15/2022	0.6	Review updated draft of material interest parties list before sending to Proskauer
Harmon, Kara	2/15/2022	1.3	Review responses received from creditors related to claims on Omnibus objections
Harmon, Kara	2/15/2022	2.1	Review analysis of ACR claims for the next transfer of initial outreach letters to AAFAF for Commonwealth initial determination
Harmon, Kara	2/15/2022	1.7	Review analysis Puerto Rico municipality claims to prepare comments related to potential objections for Proskauer review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/15/2022	0.9	Review analysis of claims filed by Puerto Rico municipalities
Herriman, Jay	2/15/2022	0.1	Follow up with L. Collier re: unliquidated claims analysis
Herriman, Jay	2/15/2022	1.2	Review objection responses and associated claims in prep of Omnibus hearing
Herriman, Jay	2/15/2022	1.1	Review analysis of fully unliquidated claims data merged with information provided by O'Neill
Herriman, Jay	2/15/2022	2.7	Review materials provided by the DOJ related to all open pre-petition litigation claims
McNulty, Emmett	2/15/2022	1.7	Generate claim reconciliation workbooks for AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/15/2022	2.4	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	2/15/2022	1.9	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/15/2022	2.1	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
Otero Gilmer, Kathryn	2/15/2022	2.7	Analyze ACR claim responses from current employees for the Department of Education
Otero Gilmer, Kathryn	2/15/2022	2.6	Analyze ACR claim responses from former employees for the Department of Education
Otero Gilmer, Kathryn	2/15/2022	2.4	Prepare analysis of ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/15/2022	0.8	Analyze ACR claim responses from former employees for the Department of Education
Otero Gilmer, Kathryn	2/15/2022	2.2	Prepare analysis of claims from former employees against the Teachers Retirement System for the ACR reconciliation process.
Pogorzelski, Jon	2/15/2022	2.3	Review ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/15/2022	0.8	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/15/2022	1.6	Review new public employee responses asserted against the Department of Education relating to wage increases to prepare analysis for second transfer to agency
Pogorzelski, Jon	2/15/2022	1.3	Review mailing responses relating to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/15/2022	2.4	Review claim, mailing and ACR responses asserted against the Department of Correction and Rehabilitation to prepare analysis for agency review.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/15/2022	2.4	Prepare analysis of data pertaining to ACR claims for the commonwealth to opine on title III status of the agencies asserted.
Potesta, Tyler	2/15/2022	2.1	Quality check analysis pertaining to asserted agencies held within public employee claims.
Potesta, Tyler	2/15/2022	1.3	Review analysis of public employee claim responses to finalize data for sixth round transfer to the agencies.
Potesta, Tyler	2/15/2022	2.7	Review analysis of public employee claims responses to categorize assertions for commonwealth review.
Rushabh, Shah	2/15/2022	3.1	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Sigman, Claudia	2/15/2022	1.4	Analyze ACR responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Sigman, Claudia	2/15/2022	2.3	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/15/2022	1.1	Analyze mailing responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Simoneaux, Nicole	2/15/2022	1.3	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Simoneaux, Nicole	2/15/2022	2.3	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Simoneaux, Nicole	2/15/2022	2.2	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/15/2022	1.6	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/15/2022	1.1	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Sladkov, Anthony	2/15/2022	1.4	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/15/2022	2.6	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/15/2022	1.7	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/15/2022	1.6	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/15/2022	0.9	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/15/2022	1.7	Review Department of transportation and public works AP claim assertions to determine next steps
Wirtz, Paul	2/15/2022	1.9	Analyze returned claim reconciliation workbooks from the Department of Transportation in order to determine next steps
Wirtz, Paul	2/15/2022	2.2	Analyze claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Zeiss, Mark	2/15/2022	1.3	Finalize claim reconciliation status updates for claims included on March objections
Zeiss, Mark	2/15/2022	1.2	Finalize list of PR Police wage claims filed in the Title III cases for potential objection ensuring claimants have settled, claimants are not represented by known counsel
Zeiss, Mark	2/15/2022	1.1	Review PR Police claims filed by counsel to ensure we have the full population of such claims in the Title III cases
Zeiss, Mark	2/15/2022	0.8	Review PR Police claims with PR Police individual settlements for potential objection
Allison, Roger	2/16/2022	2.3	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Allison, Roger	2/16/2022	1.2	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/16/2022	2.3	Review ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Collier, Laura	2/16/2022	2.3	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/16/2022	2.6	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/16/2022	2.1	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/16/2022	1.6	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
DiNatale, Trevor	2/16/2022	2.4	Perform QC of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
DiNatale, Trevor	2/16/2022	2.7	Update summary report highlighting litigation reconciliation information to assist O'Neill team in correspondence with creditors
DiNatale, Trevor	2/16/2022	0.8	Analyze estimated settlement payments related to litigation asserted against Dept. of Health

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/16/2022	1.1	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/16/2022	0.6	Prepare summary of claims in ACR that can potentially be put on objection for the Proskauer team to review.
Fiore, Nick	2/16/2022	0.4	Review AAFAF claim reconciliation notes in order to update the master ACR tracker where applicable.
Fiore, Nick	2/16/2022	0.6	Update the master ACR claims tracker to account for new claim splits.
Fiore, Nick	2/16/2022	1.2	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/16/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	2/16/2022	2.4	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/16/2022	2.8	Reviewed ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to the agency.
Hall, Kara	2/16/2022	1.6	Analyze claim and ACR responses for retired public employees to prepare workbook for transfer to Commonwealth agencies and AAFAF.
Hall, Kara	2/16/2022	2.7	Develop analysis of ACR responses asserted against the Department of Education and Department of Treasury to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/16/2022	0.6	Analyze litigation claims to determine if appropriate for inclusion on Non-Title III claims objection
Harmon, Kara	2/16/2022	0.9	Analyze claims filed against Commonwealth to prepare claims for incorrect Debtor objection to PREPA
Harmon, Kara	2/16/2022	2.1	Review cross debtor duplicate claims to be included in upcoming Omnibus objections
Herriman, Jay	2/16/2022	0.8	Review objection responses and associated claims in prep of Omnibus hearing
Herriman, Jay	2/16/2022	1.4	Review analysis if Acevedo litigation case claims in prep of sending to Proskauer for review
Herriman, Jay	2/16/2022	0.7	Review proofs of claim asserting secured status under PACA
Herriman, Jay	2/16/2022	0.6	Review claims to be removed from ACR as related to Non-Title III entities
McNulty, Emmett	2/16/2022	2.7	Perform review of claims transferred into the ACR Process to identify key data points to assist Proskauer/O'Neill with reconciliation process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/16/2022	2.4	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	2/16/2022	2.1	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	2/16/2022	2.2	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/16/2022	1.9	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
Otero Gilmer, Kathryn	2/16/2022	2.2	Prepare analysis of claims from former employees of the Department of Education for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/16/2022	2.3	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	2/16/2022	2.1	Analyze ACR responses related to the Department of Education to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/16/2022	2.6	Prepare analysis of Department of Recreation and Sports ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/16/2022	2.1	Review ACR claims from current employees asserted against Department of Justice to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/16/2022	1.3	Analyze claim, mailing and ACR responses asserted against the Department of Justice to prepare analysis for agency review.
Pogorzelski, Jon	2/16/2022	1.8	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/16/2022	1.7	Develop analysis of ACR responses related to the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to Department of Education
Pogorzelski, Jon	2/16/2022	1.9	Analyze mailing responses from Department of Education employees to identify next steps in the ACR reconciliation process
Potesta, Tyler	2/16/2022	1.8	Prepare analysis of public employee claim responses to finalize data points for agency review.
Potesta, Tyler	2/16/2022	2.8	Review analysis of mailing response attachments to ensure the appropriate claim documentation is included.
Rushabh, Shah	2/16/2022	2.7	Review support documents for claims asserting secured liabilities per the PACA trust provisions.
Rushabh, Shah	2/16/2022	2.9	Prepare a summary file for the reconciliation of the secured, administrative, and priority claims.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	2/16/2022	1.4	Analyze supporting documentation provided with the claims asserting 503(b)(9) priority to determine if the assertion is valid.
Sigman, Claudia	2/16/2022	0.7	Review ACR-transferred claims asserting romerazo for possible duplicates to add to the upcoming objections
Sigman, Claudia	2/16/2022	2.9	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Simoneaux, Nicole	2/16/2022	0.8	Analyze supplemental documents provided by O'Neill related to unliquidated litigation claims for Phase I Alternate Dispute Resolution (ADR) Review.
Simoneaux, Nicole	2/16/2022	2.2	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Simoneaux, Nicole	2/16/2022	2.7	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/16/2022	2.6	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Sladkov, Anthony	2/16/2022	1.3	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	1.7	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	1.2	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	1.9	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	0.9	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	2.1	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/16/2022	2.3	Analyze claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Wirtz, Paul	2/16/2022	2.2	Review claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Wirtz, Paul	2/16/2022	1.8	Review AP assertions against non-title III entities in order to prepare claim objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	2/17/2022	1.2	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/17/2022	1.9	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Allison, Roger	2/17/2022	2.7	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Chester, Monte	2/17/2022	2.4	Perform review of ACR responses asserting multiple claim numbers to determine if other claims filed by creditor can be objected to as duplicative
Chester, Monte	2/17/2022	2.7	Analyze ACR letter responses to identify duplicate claims to be included on objections.
Chester, Monte	2/17/2022	2.6	Perform review of ACR letter responses to identify duplicate claims to be included on objections.
Chester, Monte	2/17/2022	2.3	Perform review of new ACR responses to flag non-title III employee claims for inclusion in omnibus objections
Collier, Laura	2/17/2022	1.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/17/2022	2.2	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
Collier, Laura	2/17/2022	2.2	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/17/2022	1.9	Analyze litigation claims pertaining to asserted wages and benefits to determine proper GUC estimates
DiNatale, Trevor	2/17/2022	0.3	Create report of litigation claims asserting political discrimination cases for Proskauer review
DiNatale, Trevor	2/17/2022	2.2	Prepare summary report of potential reduce and allow claims asserting litigation related to backpay
DiNatale, Trevor	2/17/2022	3.1	Analyze DOJ reconciliation information related to cases with judgements to determine amounts unpaid to claimants for further reconciliation
Erlach, Nicole	2/17/2022	2.2	Analyze police settlement files to determine if release language indicates the claim has been fully satisfied to identify claims to prepare for expungement.
Erlach, Nicole	2/17/2022	1.6	Analyze police settlement files to determine if release language indicates the claim has been fully satisfied to identify claims to prepare for expungement.
Erlach, Nicole	2/17/2022	1.8	Perform reconciliation of newly received police settlement files against claims filed against the Police Department to identify claims for expungement.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/17/2022	2.4	Perform reconciliation of newly received police settlement files against claims filed against the Police Department to identify claims for expungement.
Fiore, Nick	2/17/2022	0.4	Analyze unsolicited ACR responses in order to determine if they should be associated with any active claims in ACR.
Fiore, Nick	2/17/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/17/2022	0.7	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/17/2022	1.4	Analyze the 2/16/2022 Mailing report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/17/2022	1.8	Prepare extract of new ACR responses including claimant identifying information to be added to the ACR response review file.
Fiore, Nick	2/17/2022	0.6	Review analysis of ACR responses from A&M team to determine if claim is resolved per creditor ACR response
Fiore, Nick	2/17/2022	0.4	Analyze the 2/16/2022 Return mail report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/17/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/17/2022	0.4	Analyze Proskauer team claim reconciliation notes in order to determine next steps for claim resolution.
Fiore, Nick	2/17/2022	1.7	Analyze the 2/16/2022 ACR response report in order to update the master ACR claims tracker where applicable.
Hall, Kara	2/17/2022	2.8	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Hall, Kara	2/17/2022	2.9	Develop analysis of ACR responses asserted against the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/17/2022	0.8	Analyze claims asserted against the Department of Education for unpaid employee wages and benefits to capture information as requested by AAFAF.
Harmon, Kara	2/17/2022	1.3	Review responses to claim objections from creditors
Harmon, Kara	2/17/2022	0.7	Review analysis from J. Sosa related to no liability claims to prepare for upcoming omnibus objections
Harmon, Kara	2/17/2022	0.9	Review claims to be included on upcoming Omnibus objections
Harmon, Kara	2/17/2022	1.8	Review analysis of claims in ACR asserting multi-party litigation cases to determine appropriate objection
Harmon, Kara	2/17/2022	0.6	Review claim analysis from AAFAF to prepare no liability objections for May omnibus hearing

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/17/2022	0.7	Prepare analysis of satisfied litigation claims including case details from AAFAF for Proskauer review re: omnibus objections
Herriman, Jay	2/17/2022	0.8	Review responses received from creditors related to ACR claims notices
Herriman, Jay	2/17/2022	1.7	Review updated analysis of claims asserting liabilities related to litigation judgments
McNulty, Emmett	2/17/2022	1.8	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	2/17/2022	1.4	Review newly filed claims to give claims proper claim categorization for the upcoming claims objections
McNulty, Emmett	2/17/2022	1.6	Analyze population of claims transferred into the ACR Process to locate duplicate claims for the May objections
McNulty, Emmett	2/17/2022	2.3	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/17/2022	1.9	Analyze former Department of Education public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/17/2022	1.8	Prepare analysis of claims from former Department of Education employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/17/2022	2.2	Analyze ACR responses related to the Department of Education to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/17/2022	2.3	Prepare analysis of new public employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/17/2022	2.2	Review claim forms and mailing responses in the ACR process asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Pogorzelski, Jon	2/17/2022	1.9	Review ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/17/2022	2.2	Review claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/17/2022	1.4	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/17/2022	1.6	Analyze ACR claim mailing responses for liabilities asserted against the Department of Education to capture key data points as requested by AAFAF/Commonwealth
Potesta, Tyler	2/17/2022	1.1	Prepare analysis of public employee claim responses to finalize data for sixth round transfer to the agencies.
Potesta, Tyler	2/17/2022	1.3	Review analysis of public employee claims that contain reference to multiple claims and ensure the key datapoints have been properly captured.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/17/2022	2.6	Review analysis of asserted agencies within public employee claims to ensure they are sent to the proper commonwealth agency.
Potesta, Tyler	2/17/2022	2.1	Review analysis of public employee claim responses to ensure that the appropriate assertions have been captured for the seventh round transfer to the commonwealth agencies.
Rushabh, Shah	2/17/2022	3.1	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Rushabh, Shah	2/17/2022	2.3	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/17/2022	2.1	Review claim support documents for claims asserting secured liabilities per the PACA trust provisions.
Sigman, Claudia	2/17/2022	2.3	Review population of claims already transferred into the ACR Process for possible duplicate claims to add to the upcoming objections
Sigman, Claudia	2/17/2022	1.9	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	2/17/2022	1.1	Review population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/17/2022	2.4	Review information from the DOJ related to active litigation to match with filed claims identified for Alternative Dispute Resolution (ADR) discussion.
Simoneaux, Nicole	2/17/2022	2.8	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/17/2022	1.8	Review information from the DOJ related to active litigation to match with filed claims identified for Alternative Dispute Resolution (ADR) discussion.
Sladkov, Anthony	2/17/2022	1.2	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	1.4	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	1.1	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	2.4	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/17/2022	0.7	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/17/2022	1.9	Prepare reconciliation report for department of agriculture claims in order to determine partial reconciliated claims
Wirtz, Paul	2/17/2022	2.2	Prepare reconciliation report for department of education claims in order to determine partial reconciliated claims
Wirtz, Paul	2/17/2022	1.9	Prepare summary of list of claims identified for substantive duplicate objections for further review
Zeiss, Mark	2/17/2022	1.6	Review Commonwealth bondholder claims by CUSIP for matching to plan-covered Commonwealth bonds in order to be eligible for expungement on effective date
Chester, Monte	2/18/2022	3.1	Perform analysis of ACR letter responses to identify duplicate claims to be included on objections.
Chester, Monte	2/18/2022	2.4	Perform review of latest supplemental ACR letter responses to flag duplicative claims for objection.
Chester, Monte	2/18/2022	2.6	Analyze latest ACR letter responses to determine duplicate status for claims.
Collier, Laura	2/18/2022	2.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/18/2022	1.9	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
Collier, Laura	2/18/2022	1.3	Analyze litigation claims pertaining to asserted wages and benefits to determine proper GUC estimates
Collier, Laura	2/18/2022	2.7	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
DiNatale, Trevor	2/18/2022	2.2	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/18/2022	2.3	Prepare MIP report identifying active and expunged bondholders for Proskauer review
Erlach, Nicole	2/18/2022	2.1	Analyze police settlement files to determine if release language indicates the claim has been fully satisfied to identify claims to prepare for expungement.
Erlach, Nicole	2/18/2022	2.4	Review police settlement files to determine if documentation is sufficient to support the claim has been fully satisfied to prepare claim for objection.
Erlach, Nicole	2/18/2022	1.9	Review police settlement files to determine if documentation is sufficient to support the claim has been fully satisfied to prepare claim for objection.
Fiore, Nick	2/18/2022	0.8	Analyze duplicate claim review in order to determine next steps for claims resolution.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/18/2022	1.1	Analyze addition/removal of mailing responses for claims in ACR in order to update the ACR trackers.
Fiore, Nick	2/18/2022	0.6	Prepare summary of ACR related claim metrics at the request of the AAFAF team.
Fiore, Nick	2/18/2022	0.4	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/18/2022	0.9	Analyze prepared analysis of new claimant responses to determine if there are duplicate claims in ACR.
Fiore, Nick	2/18/2022	0.6	Review analysis of union grievance related claim extract to be sent to the AAFAF team.
Fiore, Nick	2/18/2022	1.4	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/18/2022	0.9	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Hall, Kara	2/18/2022	2.4	Review ACR and claim responses asserted against the Puerto Rico Police Bureau to capture information as requested by AAFAF.
Hall, Kara	2/18/2022	2.1	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/18/2022	2.9	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/18/2022	2.1	Review analysis of additional claim splits to separate liabilities between ACR / unsecured claims
Harmon, Kara	2/18/2022	1.9	Review analysis of ACR responses for transfer to AAFAF and Commonwealth agencies
Harmon, Kara	2/18/2022	1.3	Review analysis of claims for asserted priority reclassification re: May omnibus objections
Harmon, Kara	2/18/2022	1.7	Review analysis of ACR claims for the next transfer of initial outreach letters to AAFAF for Commonwealth initial determination
Herriman, Jay	2/18/2022	1.1	Update board presentation based on input from Proskauer
Herriman, Jay	2/18/2022	1.3	Review claims to be included in next round of Omnibus objections
Herriman, Jay	2/18/2022	0.6	Review analysis of claims filed by various unions asserting union grievances
Herriman, Jay	2/18/2022	0.3	Review updated claim waterfall report
Otero Gilmer, Kathryn	2/18/2022	1.7	Analyze mailing responses from former employees for the Department of Education before sending to AAFAF for review
Otero Gilmer, Kathryn	2/18/2022	1.3	Prepare analysis of Department of Education ACR responses to categorize for Commonwealth review.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/18/2022	1.6	Prepare analysis of claims from former employees against the Teachers Retirement System for the ACR reconciliation process.
Pogorzelski, Jon	2/18/2022	1.3	Analyze claim, mailing and ACR responses asserted against the Department of Health to prepare analysis for agency review.
Pogorzelski, Jon	2/18/2022	1.8	Develop analysis of assertions in ACR related union grievance claims for AAFAF review.
Pogorzelski, Jon	2/18/2022	2.3	Perform review of ACR responses filed by public employee claimants to identify employment status and additional asserted liabilities to assist agencies with reconciliation process
Pogorzelski, Jon	2/18/2022	1.6	Prepare analysis of ACR claims from former teachers asserted against Department of Education and the Teachers Retirement System to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/18/2022	1.3	Review data responses from former public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process
Potesta, Tyler	2/18/2022	1.7	Prepare analysis of round 7 claims for transfer to claims agent.
Potesta, Tyler	2/18/2022	2.1	Review analysis of public employee claim responses to ensure the appropriate data points have been captured.
Potesta, Tyler	2/18/2022	2.9	Review analysis of claims being sent to the commonwealth agencies for round 6 transfer.
Rushabh, Shah	2/18/2022	1.3	Prepare summary file highlighting claims identified for reclassify objection for internal review
Rushabh, Shah	2/18/2022	2.3	Review unreconciled accounts payable claims to identify supporting documentation to prepare reconciliation questions for agency review.
Rushabh, Shah	2/18/2022	2.2	Reconcile claims asserting trade-related liabilities to determine if given liabilities are valid and outstanding.
Sigman, Claudia	2/18/2022	1.9	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	2/18/2022	1.6	Update the ACR claim substantive duplicate tracker for the purpose of identifying claims for upcoming objections
Sigman, Claudia	2/18/2022	0.8	Analyze population of ACR transferred claims asserting liability for law 96 to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/18/2022	2.4	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/18/2022	3.2	Review unreconciled litigation claims against information from the DOJ to prepare analysis of asserted claims by case
Simoneaux, Nicole	2/18/2022	1.9	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/18/2022	1.2	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	2.2	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	0.3	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	0.8	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	1.7	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	1.2	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/18/2022	2.1	Review creditor outreach communications in order to determine next steps on unreconciled claims
Wirtz, Paul	2/18/2022	2.4	Analyze prior creditor outreach communications in order to determine next steps on unreconciled claims
Wirtz, Paul	2/18/2022	1.8	Review claim reconciliation workbooks asserted against the department of agriculture to determine further reconciliation
Wirtz, Paul	2/18/2022	2.2	Review AP assertions against non-title III entities in order to prepare claim objections
Zeiss, Mark	2/18/2022	0.9	Review updated objection response file from Prime Clerk to identify new responses for claims on February Omnibus Exhibits
Zeiss, Mark	2/18/2022	0.8	Review docket responses from claimants for responses for February and forward hearing Omnibus Exhibits
Zeiss, Mark	2/18/2022	1.2	Review updated objection response file from Prime Clerk to identify new responses for review for claims not on objection
Herriman, Jay	2/19/2022	3.1	Review documentation related to Section 330 administrative claim as provided by Proskauer
Herriman, Jay	2/20/2022	1.1	Review list of pre-petition litigation cases provided by the DOJ
Allison, Roger	2/21/2022	1.6	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/21/2022	0.7	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	2/21/2022	2.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/21/2022	1.6	Perform review of claim ACR letter responses to make determination of duplicate status for upcoming objections.
Chester, Monte	2/21/2022	2.2	Analyze claim ACR letter responses to make determination of duplicate status for upcoming objections.
Chester, Monte	2/21/2022	1.4	Perform analysis of claims citing liability of salary increase to determine whether assertions are duplicative to another claim.
DiNatale, Trevor	2/21/2022	3.1	Analyze DOJ pre-petition litigation cases to identify cases without filed claims for Proskauer review
DiNatale, Trevor	2/21/2022	2.1	Prepare summary report of pre-petition litigation cases without filed POCs for DOJ review
Fiore, Nick	2/21/2022	0.3	Update the master ACR claims tracker for claims flagged for objection.
Harmon, Kara	2/21/2022	0.9	Prepare analysis for AAFAF review related to intergovernmental claims per discussions with Proskauer
Harmon, Kara	2/21/2022	0.2	Review analysis of non-title III claim to draft for inclusion on May omnibus objections
Harmon, Kara	2/21/2022	1.2	Prepare modifications to multi-plaintiff litigation presentation per comments from J. Herriman
Harmon, Kara	2/21/2022	2.8	Prepare presentation related to multi-plaintiff litigation cases
Harmon, Kara	2/21/2022	1.4	Review analysis of ACR claims for the next transfer of initial outreach letters to AAFAF for Commonwealth initial determination
Harmon, Kara	2/21/2022	0.4	Review comments from Proskauer related to draft exhibit for no liability objections in order to prepare modifications to objection reasons prior to filing
Herriman, Jay	2/21/2022	0.6	Research PACA Trust provisions to determine treatment of claims asserting liabilities related to perishable goods
Herriman, Jay	2/21/2022	1.8	Review analysis comparing filed proofs of claim vs. list of pre-petition litigation cases provided by the DOJ
Herriman, Jay	2/21/2022	2.1	Prepare presentation related to multi-plaintiff litigation claims for FOMB
Herriman, Jay	2/21/2022	0.6	Review responses received related to filed Omnibus Claim objections
Herriman, Jay	2/21/2022	1.3	Review analysis related to Inter-Governmental claims prepared in response to data provided by AAFAF
Potesta, Tyler	2/21/2022	2.9	Review analysis of assertions provided by the public employee claims.
Potesta, Tyler	2/21/2022	2.4	Review analysis of public employee claims to ensure that pension liabilities have been properly captured.
Rushabh, Shah	2/21/2022	2.8	Review the support documents submitted with the Department of Education claims to determine if the asserted liabilities are valid.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/21/2022	1.6	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	0.7	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	0.9	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	1.8	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	1.7	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	1.6	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Allison, Roger	2/22/2022	1.7	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/22/2022	2.2	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/22/2022	2.6	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Chester, Monte	2/22/2022	2.3	Analyze mailing responses of claims within ACR to bifurcate duplicates for inclusion on objections.
Chester, Monte	2/22/2022	2.9	Review mailing responses of claims within ACR to bifurcate duplicates for inclusion on objections.
Chester, Monte	2/22/2022	1.2	Review claims containing liability of salary increase to determine whether claims are duplicative and are to be included on objections.
Collier, Laura	2/22/2022	2.9	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/22/2022	2.3	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/22/2022	1.8	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
Collier, Laura	2/22/2022	2.1	Analyze the court pleadings attached to the fully unliquidated litigation claims to determine next steps
DiNatale, Trevor	2/22/2022	2.1	Prepare report of multi plaintiff non-wage litigation claims for upcoming ADR transfer

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/22/2022	2.6	Update summary report of pre-petition litigation cases without filed POCs for DOJ review
Erlach, Nicole	2/22/2022	1.2	Analyze police settlement files to identify satisfied claims to prepare for objection.
Erlach, Nicole	2/22/2022	1.8	Analyze police settlement files to identify satisfied claims to prepare for objection.
Fiore, Nick	2/22/2022	1.1	Analyze outstanding questions in claim transfer to AAFAF file in order to provide revision comments.
Fiore, Nick	2/22/2022	0.9	Perform final review of claim transfer files for the AAFAF team prior to sending.
Fiore, Nick	2/22/2022	0.8	Prepare first draft of the next transfer into ACR file.
Fiore, Nick	2/22/2022	1.8	Review analysis of ACR claims to confirm proper claims types, by asserted claim, for upcoming status report
Fiore, Nick	2/22/2022	0.4	Review analysis of claims with multiple ACR responses to confirm asserted liabilities appropriately captured per discussions with AAFAF
Fiore, Nick	2/22/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/22/2022	0.4	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Hall, Kara	2/22/2022	2.4	Review ACR and claim responses asserted against the Department of Family to capture information as requested by AAFAF.
Hall, Kara	2/22/2022	2.7	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to assist agencies with the reconciliation process.
Hall, Kara	2/22/2022	2.9	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/22/2022	2.3	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/22/2022	1.2	Review analysis of ACR responses for transfer to AAFAF and Commonwealth agencies
Harmon, Kara	2/22/2022	0.6	Review draft ACR transfer file to prepare comments related to claims proposed for transfer
Harmon, Kara	2/22/2022	0.6	Review analysis of claims ready for transfer to ACR/ADR and corresponding transfer exhibits
Harmon, Kara	2/22/2022	0.6	Prepare modifications to presentation related to multi-plaintiff litigation per comments from B. Rosen

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/22/2022	1.2	Prepare updated litigation deck for multi-plaintiff litigation per comments from Proskauer
Harmon, Kara	2/22/2022	0.2	Review modified ACR transfer exhibit
Herriman, Jay	2/22/2022	0.9	Review completed claim reconciliation worksheets provided by AAFAF
Herriman, Jay	2/22/2022	1.2	Review ACR claims being transferred to agencies based on responses from creditors
Herriman, Jay	2/22/2022	1.1	Incorporate comments from L. Stafford into multi plaintiff litigation presentation
Herriman, Jay	2/22/2022	1.1	Incorporate comments from B. Rosen into multi plaintiff litigation presentation
Herriman, Jay	2/22/2022	2.4	Review data provided by the DOH related to section 330 administrative claim
Herriman, Jay	2/22/2022	1.6	Review draft analysis related to fully unliquidated litigation claims incorporating information provided by O'Neill
McGee, Cally	2/22/2022	2.1	Review claims and ACR responses asserting wage increases for employees in the Department of Family.
McGee, Cally	2/22/2022	2.2	Review claim, mailing and ACR responses asserted against the Department of Family and Department of Social Services to complete analysis for agency review.
McGee, Cally	2/22/2022	1.8	Prepare analysis of ACR public employee responses related to Romerazo for transfer to Commonwealth agencies.
McNulty, Emmett	2/22/2022	2.3	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/22/2022	1.7	Create claim reconciliation workbooks for AP claims to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/22/2022	1.9	Analyze population of claims transferred into the ACR Process to locate duplicate claims for the May objections
McNulty, Emmett	2/22/2022	2.1	Analyze population of claims marked for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/22/2022	2.4	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
Otero Gilmer, Kathryn	2/22/2022	2.7	Analyze ACR responses related to the Department of Health to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/22/2022	2.4	Analyze former Department of Labor and Human Resources public employee ACR responses to categorize for Commonwealth review.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/22/2022	2.2	Prepare analysis of claims from former Department of Correction and Rehabilitation employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/22/2022	2.6	Prepare analysis of new public employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/22/2022	1.3	Analyze claim and mailing responses in the ACR process related to wage increases asserted against the Department of Education to for second transfer to agency.
Pogorzelski, Jon	2/22/2022	2.3	Analyze mailing responses from Department of Health employees to identify key data points to assist agencies in the ACR reconciliation process
Pogorzelski, Jon	2/22/2022	1.9	Review mailing responses pertaining to claims transferred to ACR process to identify key data points requested by AAFAF to assist agency with reconciliation process
Pogorzelski, Jon	2/22/2022	1.7	Review ACR claims asserted against Department of Health to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/22/2022	1.5	Review analysis of ACR responses related to tax refunds and public employee assertions to capture key data points requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	2/22/2022	1.4	Review analysis of public employee claims for round 7 transfer to commonwealth agencies.
Potesta, Tyler	2/22/2022	2.1	Quality check analysis of agencies asserted for round 8 of public employee claims.
Potesta, Tyler	2/22/2022	2.4	Review analysis of assertions pertaining to round 8 of the public employee claims.
Rushabh, Shah	2/22/2022	3.1	Review unreconciled Department of Education claims using given supporting documentation to prepare reconciliation questions for agency review.
Rushabh, Shah	2/22/2022	1.6	Update the claim reconciliation summary files based on support documents provided with the proofs of claim and by the Puerto Rican government.
Rushabh, Shah	2/22/2022	2.7	Review the support documents submitted with the Department of Education claims to determine if the asserted liabilities are valid.
Sigman, Claudia	2/22/2022	1.6	Analyze ACR responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Sigman, Claudia	2/22/2022	0.9	Analyze population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/22/2022	1.3	Analyze public employee claims asserting liability for wage increases to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/22/2022	1.7	Review claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	2/22/2022	2.7	Analyze supplemental documents provided by O'Neill related to unliquidated litigation claims.
Simoneaux, Nicole	2/22/2022	2.9	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Simoneaux, Nicole	2/22/2022	1.9	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Simoneaux, Nicole	2/22/2022	1.1	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review.
Sladkov, Anthony	2/22/2022	1.2	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.4	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.3	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.7	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	2.1	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	0.9	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/22/2022	1.9	Prepare reconciliation report for department of agriculture claims in order to determine partial reconciled claims
Wirtz, Paul	2/22/2022	2.4	Review AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	2/22/2022	2.3	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Wirtz, Paul	2/22/2022	2.1	Prepare reconciliation report for department of education claims in order to determine partial reconciled claims
Zeiss, Mark	2/22/2022	1.3	Review Commonwealth CUSIPs asserted by claimants on bond information sites in order to match to Plan Commonwealth bond series covered
Zeiss, Mark	2/22/2022	0.7	Analyze report of claimant objection responses identifying next steps in the reconciliation process prior to sending to Proskauer
Zeiss, Mark	2/22/2022	1.7	Review of mailed responses from claimants for proper claims reconciliation and next steps

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/22/2022	1.4	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/22/2022	0.6	Prepare report of responses from claimants for February Omnibus Objections per Proskauer request
Zeiss, Mark	2/22/2022	0.8	Prepare updated summary report of objection responses from claimants for Proskauer review
Allison, Roger	2/23/2022	1.9	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/23/2022	2.3	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	2/23/2022	2.9	Review analysis of ACR claims asserted against Commonwealth agencies to prepare analysis for transfer.
Chester, Monte	2/23/2022	2.7	Perform analysis of ACR claim support documentation to find duplicative assertions to be objected to.
Chester, Monte	2/23/2022	1.3	Perform review of ACR claim support documentation to find duplicative assertions to be objected to.
Collier, Laura	2/23/2022	2.7	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/23/2022	1.9	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
Collier, Laura	2/23/2022	1.3	Analyze the court pleadings attached to the fully unliquidated litigation claims to determine next steps
Collier, Laura	2/23/2022	2.4	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
DiNatale, Trevor	2/23/2022	2.7	Analyze litigation support provided by creditor's counsel to identify claims for ADR transfer
DiNatale, Trevor	2/23/2022	3.1	Prepare analysis of fully unliquidated claims identified for upcoming ADR transfer
Erlach, Nicole	2/23/2022	2.6	Perform reconciliation of new police settlement files against filed claims to determine matches.
Erlach, Nicole	2/23/2022	2.0	Review newly identified police settlement matches to determine asserted liabilities for further reconciliation.
Erlach, Nicole	2/23/2022	1.6	Analyze police settlement file matches to identify fully satisfied claims.
Erlach, Nicole	2/23/2022	2.7	Reconcile Puerto Rico Police Department claims against list of settlement files to identify claims in need of further detail for reconciliation.
Fiore, Nick	2/23/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/23/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/23/2022	1.2	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/23/2022	0.4	Prepare first draft of final notice ACR letter for tax related claims in ACR.
Fiore, Nick	2/23/2022	0.6	Prepare first draft of claimants that will be sent another ACR information request letter this week.
Fiore, Nick	2/23/2022	0.3	Analyze initial determination notes from the AAFAF team in order to update the master ACR claims tracker.
Fiore, Nick	2/23/2022	1.1	Analyze Public employee related claims in ACR in order to determine which claimants should be sent the final notice information request letter.
Fiore, Nick	2/23/2022	0.8	Prepare summary proposal of claimants to receive the final notice information request letter.
Fiore, Nick	2/23/2022	0.4	Update the master ACR claims tracker for new split claims.
Hall, Kara	2/23/2022	2.3	Develop analysis of ACR responses asserted against the Department of Education and Department of Family to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/23/2022	2.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/23/2022	2.8	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Harmon, Kara	2/23/2022	1.4	Review administrative claims analysis from Proskauer to determine next steps for reconciliation
Harmon, Kara	2/23/2022	1.1	Review analysis from AAFAF on miscellaneous claims for potential inclusion on satisfied claim objections
Harmon, Kara	2/23/2022	2.6	Review analysis of ACR claims for next transfer to AAFAF and asserted Commonwealth agencies
Harmon, Kara	2/23/2022	1.7	Review claims asserting liabilities related to litigation and associated data from AAFAF to determine next steps in reconciliation process
Herriman, Jay	2/23/2022	1.1	Review analysis of eminent domain claims asserting a final judgment
Herriman, Jay	2/23/2022	1.4	Incorporate comments from B. Rosen into multi plaintiff litigation presentation
Herriman, Jay	2/23/2022	2.4	Review substantive duplicate, cross debtor duplicate claims to be included in upcoming Omnibus objection
Herriman, Jay	2/23/2022	0.2	Review letter to be sent to AAFAF related to claims reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/23/2022	0.2	Review claims to be transferred into ACR
Herriman, Jay	2/23/2022	0.3	Review draft email correspondence related to final mailings being sent to unresponsive ACR creditors
Herriman, Jay	2/23/2022	0.3	Review email correspondence from Proskauer related to satisfied eminent domain claims
Herriman, Jay	2/23/2022	0.8	Review responses received from creditors transferred into the ACR process
Herriman, Jay	2/23/2022	0.6	Review claims to be split to between ACR and title III process
Herriman, Jay	2/23/2022	0.3	Review draft letter to be sent to unresponsive ACR tax refund creditors
McGee, Cally	2/23/2022	1.7	Prepare analysis of ACR public employee responses related to Law 96 for transfer to Commonwealth agencies.
McGee, Cally	2/23/2022	2.2	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for the Department of Health agencies' review.
McGee, Cally	2/23/2022	2.3	Review claims asserting salary increases and pension disputes for various Commonwealth agencies.
McGee, Cally	2/23/2022	2.4	Prepare analysis of ACR public employee responses related to Sila Calderon incentive law for transfer to Commonwealth agencies.
McNulty, Emmett	2/23/2022	2.9	Review population of claims marked for the upcoming duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
McNulty, Emmett	2/23/2022	2.4	Review population of claims marked for the upcoming duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
McNulty, Emmett	2/23/2022	1.9	Analyze population of claims transferred into the ACR Process to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/23/2022	2.3	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/23/2022	1.7	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
Otero Gilmer, Kathryn	2/23/2022	2.3	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	2/23/2022	2.1	Perform review of ACR responses filed by the Department of Education claimants to identify key data points to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/23/2022	1.8	Analyze ACR claim responses for the Department of Education

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/23/2022	2.6	Prepare analysis of ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/23/2022	1.8	Review ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/23/2022	2.2	Prepare analysis of ACR responses related to the Department of Justice, Department of Education and Department of Social Services to capture key data points requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/23/2022	1.9	Perform review of ACR responses filed by Department of Health claimants to identify key data points to assist agencies with reconciliation process
Pogorzelski, Jon	2/23/2022	1.3	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/23/2022	1.4	Review claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Potesta, Tyler	2/23/2022	2.1	Review analysis of public employee claim assertions to ensure data has been properly captured.
Potesta, Tyler	2/23/2022	0.8	Prepare final analysis of Round 7 file for transfer to AAFAF.
Potesta, Tyler	2/23/2022	1.9	Review analysis of round 8 review of public employee claims to ensure pension and case assertions have been properly captured.
Rushabh, Shah	2/23/2022	2.4	Prepare claims reconciliation workbooks to identify any potential satisfied liabilities for the Dept. of Education review
Rushabh, Shah	2/23/2022	2.8	Create a summary file of the claims requiring objections based on the reconciliation process.
Rushabh, Shah	2/23/2022	1.1	Quality check the summary file of the claims requiring objections.
Rushabh, Shah	2/23/2022	2.4	Review unreconciled AP claims to identify supporting documentation to prepare reconciliation questions for agency review.
Sigman, Claudia	2/23/2022	0.8	Review duplicative public employee claims asserting liability for years of service in preparation for objections.
Sigman, Claudia	2/23/2022	2.7	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/23/2022	1.2	Analyze claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Sigman, Claudia	2/23/2022	2.2	Analyze population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/23/2022	1.7	Review population of ACR transferred claims asserting liability for unpaid wages to determine if they are duplicative in preparation for upcoming objections.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	2/23/2022	2.9	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review.
Simoneaux, Nicole	2/23/2022	2.6	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/23/2022	2.4	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Sladkov, Anthony	2/23/2022	0.7	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	0.8	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	1.4	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	1.7	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	0.6	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	1.6	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	2.4	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/23/2022	2.1	Review Department of transportation and public works AP claim assertions to determine next steps
Zeiss, Mark	2/23/2022	2.2	Review bondholder claims by CUSIP for Commonwealth bond assertions for potential match to Plan Bonds covered at the Effective Date
Zeiss, Mark	2/23/2022	1.4	Review of claims in the title III cases against the PR Police Department for various assertions including wages vs PR Police individual settlements for potential objection vs recent AAFAF revisions to PR individual Police settlements
Allison, Roger	2/24/2022	0.6	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/24/2022	2.3	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	2/24/2022	2.9	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	2/24/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Chester, Monte	2/24/2022	2.8	Perform analysis of proof of claims to identify duplicative public assertions to be included on upcoming objections.
Chester, Monte	2/24/2022	2.2	Review proof of claims to identify duplicative public assertions to be included on upcoming objections.
Chester, Monte	2/24/2022	3.1	Perform analysis of claims containing salary adjustment assertions to identify duplicates for objections.
Collier, Laura	2/24/2022	2.6	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/24/2022	0.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/24/2022	2.8	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/24/2022	1.1	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
DiNatale, Trevor	2/24/2022	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/24/2022	1.9	Prepare draft ADR transfer exhibit for Proskauer review
DiNatale, Trevor	2/24/2022	2.8	Update analysis of fully unliquidated claims identified for upcoming ADR transfer
Erlach, Nicole	2/24/2022	2.2	Analyze police settlement file matches to identify fully satisfied claims.
Fiore, Nick	2/24/2022	0.3	Analyze unsolicited ACR responses to determine if they should be matched with any claims in ACR.
Fiore, Nick	2/24/2022	1.4	Analyze most recent ACR mailing and return mail report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/24/2022	2.1	Prepare extract of new ACR responses including claimant identifying information to be added to the ACR response review file.
Fiore, Nick	2/24/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/24/2022	0.4	Update the A&M claims database to reflect the 23rd transfer of claims into the ACR process.
Fiore, Nick	2/24/2022	1.7	Analyze most recent ACR response report in order to update the master ACR claims tracker where applicable.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/24/2022	0.9	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Hall, Kara	2/24/2022	1.4	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/24/2022	2.9	Analyze ACR claims asserted against the Department of Education to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/24/2022	2.7	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Hall, Kara	2/24/2022	1.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	2/24/2022	2.6	Review claims to included on May Omnibus objections
Harmon, Kara	2/24/2022	1.2	Review analysis of claims to be reclassified from R. Shah re: omnibus objections
Harmon, Kara	2/24/2022	0.3	Review analysis of AEELA savings and dividend liquidation claims from E. McNulty to prepare for omnibus objections
Harmon, Kara	2/24/2022	2.3	Review wage claim analysis for the Department of Education in order to prepare claims for initial determination
Harmon, Kara	2/24/2022	0.9	Review analysis of duplicate litigation claims from R. Shah to prepare for May omnibus objections
Harmon, Kara	2/24/2022	0.5	Review analysis of ACR claims related to non-title III entities to prepare for May omnibus objections
Herriman, Jay	2/24/2022	1.1	Review claims to be transferred out of ACR and placed on Omnibus objections
Herriman, Jay	2/24/2022	2.6	Review claims to be transferred into ADR
Herriman, Jay	2/24/2022	0.9	Review claims to be included on Omnibus objections
Herriman, Jay	2/24/2022	1.3	Review additional data provided by creditor related to Section 330 Admin Claim
Herriman, Jay	2/24/2022	0.9	Review analysis prepared by EY in prep of call on Section 330 Admin claim
McGee, Cally	2/24/2022	2.4	Review claims asserting minimum wage violations for employees who worked in the Department of Education.
McGee, Cally	2/24/2022	2.3	Analyze new public employee responses asserted to categorize for Commonwealth review.
McGee, Cally	2/24/2022	2.6	Review claims and ACR responses for retired employees of the Department of Education.
McGee, Cally	2/24/2022	2.1	Prepare analysis of ACR public employee responses related to Law 164 for transfer to Commonwealth agencies.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/24/2022	1.2	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/24/2022	1.9	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim objections process
McNulty, Emmett	2/24/2022	2.9	Analyze population of claims transferred into the ACR Process to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/24/2022	1.6	Review population of claims marked for duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
McNulty, Emmett	2/24/2022	2.4	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/24/2022	1.4	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill in the claim reconciliation process
Otero Gilmer, Kathryn	2/24/2022	2.2	Prepare analysis of claims from former employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/24/2022	2.6	Prepare analysis of claims from former employees against the Department of Correction and Rehabilitation for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/24/2022	2.7	Prepare analysis of claims from former employees of the Department of Education for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/24/2022	2.1	Review ACR claims asserted against Department of Family to prepare analysis to assist agencies with reconciliation process
Pogorzelski, Jon	2/24/2022	2.4	Review mailing responses from former public employee claimants currently in ACR to identify additional asserted liabilities to prepare analysis prior to sending to AAFAF
Pogorzelski, Jon	2/24/2022	1.3	Review analysis of new public employee ACR responses to capture additional asserted liabilities requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/24/2022	1.2	Review new public employee responses to identify additional asserted liabilities as requested by AAFAF
Pogorzelski, Jon	2/24/2022	1.9	Review ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/24/2022	1.7	Analyze claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Potesta, Tyler	2/24/2022	2.2	Review analysis of public employee claim assertions to ensure data has been properly captured.
Potesta, Tyler	2/24/2022	1.9	Prepare final analysis of round 8 review of public employee claims to transfer to the appropriate commonwealth agencies.
Potesta, Tyler	2/24/2022	2.1	Review analysis of public employee agencies to ensure that they are being sent to the appropriate commonwealth agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	2/24/2022	1.4	Prepare objection language highlighting the resolved liabilities for claims marked for objection.
Rushabh, Shah	2/24/2022	1.2	Analyze claims asserting secured, administrative, or priority status to prepare for upcoming reclassification objection.
Rushabh, Shah	2/24/2022	2.7	Reconcile the liabilities listed with the support documents against the amount asserted by the claimant.
Sigman, Claudia	2/24/2022	1.2	Review population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.2	Review claims asserting liability for law 89 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.9	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.6	Analyze public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	2.6	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.4	Analyze public employee claims transferred into the ACR process in preparation for duplicate objections.
Simoneaux, Nicole	2/24/2022	0.9	Review documentation provided by counsel to litigation claimants as part of Phase II review for Proskauer.
Simoneaux, Nicole	2/24/2022	2.7	Review documentation provided by counsel to litigation claimants as part of Phase II review for Proskauer.
Simoneaux, Nicole	2/24/2022	2.9	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	2/24/2022	2.6	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Sladkov, Anthony	2/24/2022	2.3	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	1.6	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	1.7	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	1.2	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/24/2022	0.7	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	0.6	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/24/2022	2.2	Quality review department of agriculture claim reconciliation workbooks in preparation for agency email
Wirtz, Paul	2/24/2022	2.6	Prepare waterfall report for AP claim creditor outreach in order to determine additional steps
Wirtz, Paul	2/24/2022	1.8	Quality review department of education claim reconciliation workbooks in preparation for agency email
Zeiss, Mark	2/24/2022	2.6	Prepare workbook of Commonwealth bondholder claims showing updated CUSIP information matching the Plan Classes for bond series claimants assert by CUSIP in order to reconcile Commonwealth Bondholder claims
Zeiss, Mark	2/24/2022	1.3	Review Commonwealth CUSIPs asserted by claimants on bond information sites in order to match to Plan Commonwealth bond series covered
Zeiss, Mark	2/24/2022	1.1	Review of claims in the title III cases against the PR Police Department for various assertions including wages vs PR Police individual settlements for potential objection
Zeiss, Mark	2/24/2022	1.8	Review unsolicited ACR responses for potential responses for other processes like objections, responses for claims not under ACR
Allison, Roger	2/25/2022	1.6	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/25/2022	2.7	Perform review of ACR and mailing responses for creditors with many claims to determine if claims are duplicative before sending to AAFAF for review.
Chester, Monte	2/25/2022	2.4	Analyze supplemental attachments of claims in the ACR process to identify duplicates to be objected to.
Chester, Monte	2/25/2022	2.9	Perform review of proof of claims to identify duplicative public assertions to be included on upcoming objections.
Collier, Laura	2/25/2022	2.6	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/25/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/25/2022	0.2	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/25/2022	1.6	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/25/2022	1.1	Update draft ADR transfer exhibit for Proskauer review
DiNatale, Trevor	2/25/2022	2.3	Finalize analysis of fully unliquidated claims identified for upcoming ADR transfer
Erlach, Nicole	2/25/2022	0.6	Analyze bondholder claims to reconcile asserted General Obligation bond CUSIPS against the claimed total to determine if claim can be prepared for expungement.
Erlach, Nicole	2/25/2022	1.6	Analyze bondholder claims to identify asserted CUSIPS for further reconciliation.
Erlach, Nicole	2/25/2022	2.7	Analyze brokerage statements attached to bondholder claims to identify asserted CUSIPS to determine next steps.
Erlach, Nicole	2/25/2022	0.9	Reconcile Puerto Rico Police Department claims against list of settlement files to identify claims in need of further detail for reconciliation.
Fiore, Nick	2/25/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/25/2022	1.2	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/25/2022	1.6	Analyze outstanding questions in the claim transfer to AAFAF file in order to provide revision comments.
Fiore, Nick	2/25/2022	0.9	Prepare updated listing of creditors who should be sent another ACR information request letter.
Fiore, Nick	2/25/2022	1.3	Analyze summary file of claims drafted for objection in order to update the master ACR tracker where applicable.
Fiore, Nick	2/25/2022	0.3	Analyze claim reconciliation comments from the AAFAF team in order to determine next steps in claims resolution.
Hall, Kara	2/25/2022	2.6	Reviewed ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to the agency.
Hall, Kara	2/25/2022	2.9	Review data responses from public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process.
Harmon, Kara	2/25/2022	1.8	Review analysis of responses received from creditors related to claims in ACR
Harmon, Kara	2/25/2022	0.4	Review analysis of litigation claims asserting takings cases for potential non-title III objection
Harmon, Kara	2/25/2022	2.2	Review claims asserting liabilities related to takings claims and associated data from AAFAF to determine next steps in reconciliation process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/25/2022	0.2	Review newly filed claim amendments to determine proper treatment under the plan
Herriman, Jay	2/25/2022	0.2	Prepare correspondence to Proskauer related to contract rejection damage claims
Herriman, Jay	2/25/2022	1.8	Review data provided by O'Neill related to fully unliquidated litigation claims
Herriman, Jay	2/25/2022	0.4	Review administrative claims status tracker in prep of call with EY & Proskauer
Herriman, Jay	2/25/2022	0.4	Review newly filed contract rejection damage claims
Herriman, Jay	2/25/2022	0.3	Review final list of claims to be transferred into ADR
McGee, Cally	2/25/2022	2.8	Review claims and ACR responses asserting wage increases for employees in the Department of Housing.
McGee, Cally	2/25/2022	2.7	Prepare analysis of ACR public employee responses related to Law 89 for transfer to Commonwealth agencies.
McGee, Cally	2/25/2022	2.4	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
McNulty, Emmett	2/25/2022	1.7	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/25/2022	2.1	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim objections process
McNulty, Emmett	2/25/2022	1.9	Review newly filed claims to give claims proper claim categorization for the upcoming claims objections
McNulty, Emmett	2/25/2022	2.4	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/25/2022	2.2	Prepare analysis of ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/25/2022	1.7	Prepare analysis of Department of Education ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/25/2022	1.9	Review ACR claims asserted against Department of Family to prepare analysis to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/25/2022	2.3	Prepare analysis of claims from former employees against the Puerto Rico Police Bureau for the ACR reconciliation process.
Pogorzelski, Jon	2/25/2022	1.8	Review mailing responses pertaining to unreceived wage increases transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/25/2022	1.4	Review ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/25/2022	1.7	Review analysis of ACR mailing responses by former Department of Health employees to capture data requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/25/2022	1.6	Analyze mailing responses from Department of Education employees related to law 164 to prepare analysis to help the Department of Education with reconciliation process
Pogorzelski, Jon	2/25/2022	1.3	Analyze claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Rushabh, Shah	2/25/2022	2.4	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/25/2022	3.1	Prepare reconciliation support documents for review by the Department of Education.
Rushabh, Shah	2/25/2022	2.7	Reconcile asserted totals against the payment data to update the claim reconciliation documents for agency review.
Sigman, Claudia	2/25/2022	2.4	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	2/25/2022	1.8	Update the ACR claim substantive duplicate tracker identifying claims for upcoming objections
Sigman, Claudia	2/25/2022	1.3	Review new supplemental mailing responses to identify creditors asserting duplicate liabilities
Simoneaux, Nicole	2/25/2022	2.9	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Simoneaux, Nicole	2/25/2022	2.4	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Simoneaux, Nicole	2/25/2022	1.1	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Sladkov, Anthony	2/25/2022	1.1	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	1.4	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	1.8	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	2.2	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	0.7	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/25/2022	1.9	Review AP assertions against non-title III entities in order to prepare claim objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/25/2022	2.1	Quality review AP claims master tracker in order to determine follow up opportunities for title III agencies
Wirtz, Paul	2/25/2022	2.4	Analyze mailing responses in order to determine substantive duplicate population
Wirtz, Paul	2/25/2022	2.3	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Zeiss, Mark	2/25/2022	2.4	Review GO bondholder claims in order to ensure that we can expunge per Plan on the effective date
Zeiss, Mark	2/25/2022	0.6	Revise master GO bondholder claims summary report for Proskauer review
Zeiss, Mark	2/25/2022	0.6	Revise master PR Police individual settlement tracker per list from AAFAF of settlement parties that should not be considered settled since they never received their check
Zeiss, Mark	2/25/2022	0.4	Review fully unliquidated litigation claims asserted by PR Police employees to determine if claim should be subject to ADR transfer or upcoming objection
Zeiss, Mark	2/25/2022	0.7	Prepare report of unliquidated litigation claims that match individual PR Police parties that have settled their wage claims
Zeiss, Mark	2/25/2022	1.3	Update claim summary report highlighting claims identified for upcoming no liability police wage objections
DiNatale, Trevor	2/26/2022	1.8	Prepare objection summary file highlighting claims identified for upcoming omnibus objections
Erlach, Nicole	2/26/2022	0.6	Analyze bondholder claims to identify asserted CUSIPS for further reconciliation.
Fiore, Nick	2/26/2022	0.8	Analyze waterfall flags for claims in ACR flagged to be put on objection to ensure accuracy and completeness of claim reporting.
Hall, Kara	2/26/2022	2.7	Develop analysis of ACR responses asserted against the Department of Treasury to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/26/2022	1.1	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to assist agencies with the reconciliation process.
Hall, Kara	2/26/2022	1.8	Reviewed ACR claims asserted against the Puerto Rico Police Bureau to complete analysis for second transfer to the agency.
Harmon, Kara	2/26/2022	1.9	Review reconciliation questions from analysis team to prepare comments on next steps for claims in ACR
McNulty, Emmett	2/26/2022	0.6	Review population of claims marked for the upcoming duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
Pogorzelski, Jon	2/26/2022	1.1	Review ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/26/2022	1.4	Analyze ACR claims asserted against the Department of Justice to capture key information as requested by AAFAF
Pogorzelski, Jon	2/26/2022	2.2	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/26/2022	1.8	Review mailing responses pertaining to claims transferred to ACR process from former Department of Education employees to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/26/2022	1.7	Analyze claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
DiNatale, Trevor	2/27/2022	1.7	Prepare objection summary file highlighting claims identified for upcoming omnibus objections
DiNatale, Trevor	2/27/2022	1.9	Update draft ADR transfer exhibit for Proskauer review
Herriman, Jay	2/27/2022	2.1	Review additional fully unliquidated litigation claims to be transferred into ADR
McNulty, Emmett	2/27/2022	0.3	Update population of claims marked for duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
Allison, Roger	2/28/2022	1.9	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/28/2022	0.7	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/28/2022	2.4	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	2/28/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Chester, Monte	2/28/2022	2.8	Perform analysis of new supplemental mailing responses to identify creditors asserting duplicate liabilities.
Chester, Monte	2/28/2022	1.9	Perform analysis of creditors asserting labor related claims to determine if duplicative of another filed claim.
Chester, Monte	2/28/2022	1.4	Perform review of ACR letter responses to flag non-title III claims for objection.
Collier, Laura	2/28/2022	2.3	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	2/28/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/28/2022	2.2	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/28/2022	1.1	Update objection summary file highlighting claims identified for upcoming omnibus objections for Proskauer review
DiNatale, Trevor	2/28/2022	1.2	Prepare updated ADR exhibit for upcoming transfer

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/28/2022	2.7	Analyze litigation claim reconciliation detail provided by DOJ to identify claims for upcoming ADR transfer
Erlach, Nicole	2/28/2022	2.7	Analyze bondholder claims to reconcile asserted General Obligation bond CUSIPS against the claimed total to determine if claim can be prepared for expungement.
Erlach, Nicole	2/28/2022	2.8	Review supporting documentation of bondholder claims to capture asserted CUSIPS for further reconciliation.
Erlach, Nicole	2/28/2022	2.3	Analyze brokerage statements attached to bondholder claims to identify asserted CUSIPS to determine next steps.
Fiore, Nick	2/28/2022	1.1	Analyze ACR responses referencing other claims in order to determine if claims should be flagged as duplicative or if the response is associated with the incorrect claim.
Fiore, Nick	2/28/2022	2.6	Review analysis of claims in ACR that are flagged to be put on a cross debtor duplicate objection in order to ensure accuracy of claim match.
Fiore, Nick	2/28/2022	0.4	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/28/2022	0.6	Prepare summary file identifying ACR claims requiring additional mailings for Prime Clerk review
Fiore, Nick	2/28/2022	0.6	Update the master ACR tracker to flag claims to be removed for objection.
Fiore, Nick	2/28/2022	0.6	Analyze prepared analysis of claims in ACR flagged for a duplicate objection in order to determine if the child and master claims can be switched.
Fiore, Nick	2/28/2022	0.2	Analyze added/removed mailing responses from claims in ACR in order to update the master tracker
Fiore, Nick	2/28/2022	1.7	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	2/28/2022	1.7	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Hall, Kara	2/28/2022	2.9	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Hall, Kara	2/28/2022	2.6	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/28/2022	0.9	Review non-title III employee claims drafted for May omnibus objections
Harmon, Kara	2/28/2022	0.6	Review analysis of claims to be transferred to PREPA for May omnibus hearing

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/28/2022	1.7	Review analysis of claims drafted for cross-debtor objections for May omnibus hearing
Harmon, Kara	2/28/2022	2.3	Review analysis of responses received from creditors related to claims in ACR
Harmon, Kara	2/28/2022	1.1	Review analysis of Police settlement claims to be included in upcoming omnibus objections
Herriman, Jay	2/28/2022	2.4	Review materials gathered by O'Neill related to unliquidated litigation claims
Herriman, Jay	2/28/2022	0.8	Review notes from Proskauer related to claims to be transferred into ADR
Herriman, Jay	2/28/2022	3.1	Review claims to be included in no liability objection related to claims filed by police officers
McGee, Cally	2/28/2022	1.9	Analyze ACR and mailing responses for public employees to prepare workbook for transfer to AAFAF.
McGee, Cally	2/28/2022	2.2	Analyze claims for retired Teachers asserting wage violations and pension disputes by the Department of Education.
McGee, Cally	2/28/2022	2.3	Analyze Department of Education claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McNulty, Emmett	2/28/2022	0.7	Perform review of claims marked for no liability objections identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/28/2022	2.8	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/28/2022	0.4	Perform review of amendment claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/28/2022	2.4	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/28/2022	1.1	Perform review of duplicate claims marked for objection to identify key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/28/2022	1.9	Review population of claims filed after Confirmation Plan to confirm claims are reflected correctly on official claims register
Otero Gilmer, Kathryn	2/28/2022	1.9	Analyze ACR claim responses from former Department of Education employees
Otero Gilmer, Kathryn	2/28/2022	2.3	Analyze ACR claim responses from former employees of the Department of Health
Otero Gilmer, Kathryn	2/28/2022	2.2	Update summary report of ACR mailing response review prior to sending to AAFAF for review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/28/2022	2.4	Analyze ACR claim responses from former employees of the Department of Education
Pogorzelski, Jon	2/28/2022	2.7	Develop analysis of ACR responses asserted against the Puerto Rico Police Bureau to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/28/2022	2.4	Analyze claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Pogorzelski, Jon	2/28/2022	2.1	Reviewed ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to Department of Health.
Pogorzelski, Jon	2/28/2022	2.3	Analyze and review new public employee assertions related to law 96 asserted against the Department of Education to categorize for Agency review.
Potesta, Tyler	2/28/2022	1.6	Prepare analysis of claims prepared for transfer to claims agent for commonwealth agency review.
Potesta, Tyler	2/28/2022	1.9	Prepare analysis of claims that are excluded from the ACR review process due to their inclusion on upcoming omnibus objections.
Potesta, Tyler	2/28/2022	2.3	Review analysis of multiple rounds of public employee claims that have been transferred to commonwealth agencies.
Potesta, Tyler	2/28/2022	2.9	Review analysis of public employee claims asserted against multiple agencies to determine appropriate commonwealth agency to review.
Rushabh, Shah	2/28/2022	2.8	Analyze claims asserting secured, administrative, or priority status to prepare for upcoming reclassification objection.
Rushabh, Shah	2/28/2022	0.8	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Rushabh, Shah	2/28/2022	1.4	Reconcile asserted totals against the payment data to update the claim reconciliation documents for agency review.
Rushabh, Shah	2/28/2022	3.1	Reconcile the asserted amount against the support documents to determine if the asserted liabilities are valid.
Sigman, Claudia	2/28/2022	2.3	Review claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Sigman, Claudia	2/28/2022	1.6	Review public employee claims asserting wage related laws to identify claimants that filed duplicative liabilities for upcoming objections
Sigman, Claudia	2/28/2022	0.9	Review claims asserting liability for law 89 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/28/2022	1.8	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	2/28/2022	1.6	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	2/28/2022	0.6	Analyze litigation claims with POC attachments to determine nature and basis of claim through pleadings for Alternative Dispute Resolution (ADR) review of the Phase I population.
Simoneaux, Nicole	2/28/2022	1.1	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	2/28/2022	2.8	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	2/28/2022	2.3	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Sladkov, Anthony	2/28/2022	2.2	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/28/2022	2.4	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/28/2022	0.9	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/28/2022	1.7	Analyze AP claims asserted against the Department of Correction and Rehabilitation to identify invalid invoices for upcoming reduce and allow objections
Wirtz, Paul	2/28/2022	2.6	Analyze AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	2/28/2022	2.1	Analyze returned claim reconciliation workbooks from the Department of Education in order to determine follow up opportunities with the agency
Wirtz, Paul	2/28/2022	2.3	Analyze AP claims asserted against the Department of Agriculture to identify invalid invoices for upcoming reduce and allow objections
Zeiss, Mark	2/28/2022	0.6	Review updated objection response file from Prime Clerk to identify new responses for review
Zeiss, Mark	2/28/2022	0.7	Review docket responses from claimants for responses for February and forward hearing Omnibus Exhibits
Zeiss, Mark	2/28/2022	0.7	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/28/2022	1.1	Review updated objection response file from Prime Clerk to identify new responses for review for claims not on objection

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/28/2022	0.8	Review fully unliquidated litigation claims asserted by PR Police employees to determine if claim should be subject to ADR transfer or upcoming objection
Zeiss, Mark	2/28/2022	0.8	Prepare updated summary report of objection responses from claimants for Proskauer review
Subtotal		2,450.3	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Corbett, Natalie	2/15/2022	0.4	Prepare January Fee Apps
Corbett, Natalie	2/16/2022	0.8	Prepare draft 11th interim fee apps
Subtotal		1.2	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/1/2022	0.2	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claim reconciliation workbooks
Herriman, Jay	2/1/2022	0.6	Call with L. Stafford re: discuss HTA litigation claims and PRRADA order
Wirtz, Paul	2/1/2022	0.2	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claim reconciliation workbooks
DiNatale, Trevor	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/2/2022	0.5	Conference call with K. Harmon, J. Herriman and N. Fiore regarding analysis of claims in ACR with satisfied tax refund assertions.
Fiore, Nick	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to March omnibus objections
Harmon, Kara	2/2/2022	0.6	Conference call with J. Herriman and K. Harmon related to outstanding litigation and AP claims reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/2/2022	0.3	Conference call with J. Herriman and K. Harmon related to material interest parties list
Harmon, Kara	2/2/2022	0.5	Conference call with K. Harmon, J. Herriman and N. Fiore regarding analysis of claims in ACR with satisfied tax refund assertions.
Herriman, Jay	2/2/2022	0.3	Conference call with J. Herriman and K. Harmon related to material interest parties list
Herriman, Jay	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	2/2/2022	0.5	Conference call with K. Harmon, J. Herriman and N. Fiore regarding analysis of claims in ACR with satisfied tax refund assertions.
Herriman, Jay	2/2/2022	0.6	Conference call with J. Herriman and K. Harmon related to outstanding litigation and AP claims reconciliation
Herriman, Jay	2/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to March omnibus objections
Potesta, Tyler	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Wirtz, Paul	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
DiNatale, Trevor	2/3/2022	0.2	Conference call with K. Harmon, M. Zeiss, T. DiNatale and G. Bernard Colon regarding employee related police litigation and settlement offers
Erlach, Nicole	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements.
Harmon, Kara	2/3/2022	0.2	Conference call with K. Harmon, M. Zeiss, T. DiNatale and G. Bernard Colon regarding employee related police litigation and settlement offers
Harmon, Kara	2/3/2022	1.0	Conference call with K. Harmon and P. Wirtz discussing next steps on unresolved AP claims pertaining to the office of court administration
Harmon, Kara	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to creditor request for cure payment and associate claim reconciliation
Harmon, Kara	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to cross debtor duplicate claim objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements
Herriman, Jay	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to cross debtor duplicate claim objections
Herriman, Jay	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to creditor request for cure payment and associate claim reconciliation
Herriman, Jay	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements
Wirtz, Paul	2/3/2022	1.0	Conference call with K. Harmon and P. Wirtz discussing next steps on unresolved AP claims pertaining to the office of court administration
Zeiss, Mark	2/3/2022	0.2	Conference call with K. Harmon, M. Zeiss, T. DiNatale and G. Bernard Colon regarding employee related police litigation and settlement offers
Zeiss, Mark	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements
DiNatale, Trevor	2/4/2022	0.3	Participate in conference call with K. Harmon and T. DiNatale related to material interest parties list
DiNatale, Trevor	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Harmon, Kara	2/4/2022	1.1	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, G. Bernard, R. Colon, and L. Mieses related to objection responses and UPR Reciprocity Act
Harmon, Kara	2/4/2022	0.3	Conference call with J. Herriman and K. Harmon related to March omnibus objections
Harmon, Kara	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Harmon, Kara	2/4/2022	0.3	Participate in conference call with K. Harmon and T. DiNatale related to material interest parties list
Harmon, Kara	2/4/2022	0.5	Conference call with J. Herriman, K. Harmon, G. Colon, L. Stafford, C. George, and M. Hernandez related to ACR appeals jurisdiction
Herriman, Jay	2/4/2022	0.5	Conference call with J. Herriman, K. Harmon, G. Colon, L. Stafford, C. George, and M. Hernandez related to ACR appeals jurisdiction
Herriman, Jay	2/4/2022	0.3	Conference call with J. Herriman and K. Harmon related to March omnibus objections
Herriman, Jay	2/4/2022	1.1	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, G. Bernard, R. Colon, and L. Mieses related to objection responses and UPR Reciprocity Act

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Exhibit D

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Wirtz, Paul	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Zeiss, Mark	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
DiNatale, Trevor	2/7/2022	0.3	Participate in meeting with J. Herriman, K. Harmon, T. DiNatale, L. Stafford and J. Alonzo related to material interest parties list
Fiore, Nick	2/7/2022	0.4	Conference call with T. Potesta, K. Harmon and N. Fiore re: Analysis of claims transferred to AAFAF that are going to be put on an objection to expunge.
Harmon, Kara	2/7/2022	0.3	Participate in meeting with J. Herriman, K. Harmon, T. DiNatale, L. Stafford and J. Alonzo related to material interest parties list
Harmon, Kara	2/7/2022	0.4	Conference call with T. Potesta, K. Harmon and N. Fiore re: Analysis of claims transferred to AAFAF that are going to be put on an objection to expunge.
Harmon, Kara	2/7/2022	0.2	Participate in conference call with K. Harmon and N. Fiore re: treatment of tax related claims in ACR asserting additional liabilities.
Herriman, Jay	2/7/2022	0.3	Participate in meeting with J. Herriman, K. Harmon, T. DiNatale, L. Stafford and J. Alonzo related to material interest parties list
Potesta, Tyler	2/7/2022	0.4	Conference call with T. Potesta, K. Harmon and N. Fiore re: Analysis of claims transferred to AAFAF that are going to be put on an objection to expunge.
Allison, Roger	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Fiore, Nick	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Fiore, Nick	2/8/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of reassigning claimant responses for claims removed from ACR to the surviving claim.
Fiore, Nick	2/8/2022	0.6	Participate in conference call with K. Harmon and N. Fiore re: Analysis of potentially duplicative claims in ACR.
Harmon, Kara	2/8/2022	0.1	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly expunged claim updates
Harmon, Kara	2/8/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of reassigning claimant responses for claims removed from ACR to the surviving claim.
Harmon, Kara	2/8/2022	0.6	Participate in conference call with K. Harmon and N. Fiore re: Analysis of potentially duplicative claims in ACR.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Harmon, Kara	2/8/2022	0.3	Participate in conference call with K. Harmon and L. Stafford related to material interest parties list
McNulty, Emmett	2/8/2022	0.1	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly expunged claim updates
Potesta, Tyler	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Collier, Laura	2/9/2022	0.1	Meeting with K. Harmon and L. Collier to discuss union-related claims to review for creditors' assertions.
DiNatale, Trevor	2/9/2022	0.2	Participate in conference call with T. DiNatale and K. Harmon related to material interest parties list
DiNatale, Trevor	2/9/2022	0.6	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to litigation for the police officers and unresolved multi-plaintiff litigation
DiNatale, Trevor	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/9/2022	0.6	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to litigation for the police officers and unresolved multi-plaintiff litigation
Harmon, Kara	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/9/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly filed claims
Harmon, Kara	2/9/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to unresolved union claims
Harmon, Kara	2/9/2022	0.1	Meeting with K. Harmon and L. Collier to discuss union-related claims to review for creditors' assertions.
Harmon, Kara	2/9/2022	0.2	Participate in conference call with T. DiNatale and K. Harmon related to material interest parties list
Herriman, Jay	2/9/2022	0.6	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to litigation for the police officers and unresolved multi-plaintiff litigation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	2/9/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to unresolved union claims
McNulty, Emmett	2/9/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly filed claims
Potesta, Tyler	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Collier, Laura	2/10/2022	0.3	Meeting with T. DiNatale and L. Collier to discuss the preparation of omnibus objections for identified duplicate litigation claims
DiNatale, Trevor	2/10/2022	0.3	Meeting with T. DiNatale and L. Collier to discuss the preparation of omnibus objections for identified duplicate litigation claims
Harmon, Kara	2/10/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding the analysis of duplicate claims that had been previously transferred into the ACR Process
McNulty, Emmett	2/10/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding the analysis of duplicate claims that had been previously transferred into the ACR Process
Allison, Roger	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation.
Collier, Laura	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel
DiNatale, Trevor	2/11/2022	0.2	Participate in conference call with K. Harmon and T. DiNatale related to claims for inclusion on May omnibus objections
DiNatale, Trevor	2/11/2022	0.6	Conference call with K. Harmon, J. Herriman, T. DiNatale, and L. Stafford regarding upcoming omnibus objections, claim reconciliation progress and review of objection responses
DiNatale, Trevor	2/11/2022	0.6	Conference call with J. Herriman, K. Harmon and T. DiNatale related to unliquidated litigation claims
DiNatale, Trevor	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel
Fiore, Nick	2/11/2022	0.9	Conference call with K. Harmon and N. Fiore re: analysis of claims that should be split for Non-Title III liabilities asserted.
Fiore, Nick	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/11/2022	0.6	Conference call with K. Harmon, J. Herriman, T. DiNatale, and L. Stafford regarding upcoming omnibus objections, claim reconciliation progress and review of objection responses
Harmon, Kara	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel
Harmon, Kara	2/11/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to open issues for discussion with Proskauer
Harmon, Kara	2/11/2022	0.2	Participate in conference call with K. Harmon and T. DiNatale related to claims for inclusion on May omnibus objections
Harmon, Kara	2/11/2022	0.6	Conference call with J. Herriman, K. Harmon and T. DiNatale related to unliquidated litigation claims
Harmon, Kara	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation
Harmon, Kara	2/11/2022	0.9	Conference call with K. Harmon and N. Fiore re: analysis of claims that should be split for Non-Title III liabilities asserted.
Herriman, Jay	2/11/2022	0.6	Conference call with K. Harmon, J. Herriman, T. DiNatale, and L. Stafford regarding upcoming omnibus objections, claim reconciliation progress and review of objection responses
Herriman, Jay	2/11/2022	0.4	Conference call with J. Herriman and M. Zeiss regarding claimants represented by counsel with wage claims against the Puerto Rico Police and their current claims and individual settlement matches for potential resolution or objection
Herriman, Jay	2/11/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to open issues for discussion with Proskauer
Herriman, Jay	2/11/2022	0.2	Participate in a conference call with J. Herriman and E. McNulty regarding the analysis of newly filed claims to be removed from the register
Herriman, Jay	2/11/2022	0.6	Conference call with J. Herriman, K. Harmon and T. DiNatale related to unliquidated litigation claims
McNulty, Emmett	2/11/2022	0.2	Participate in a conference call with J. Herriman and E. McNulty regarding the analysis of newly filed claims to be removed from the register
Potesta, Tyler	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation.
Simoneaux, Nicole	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Zeiss, Mark	2/11/2022	0.4	Conference call with J. Herriman and M. Zeiss regarding claimants represented by counsel with wage claims against the Puerto Rico Police and their current claims and individual settlement matches for potential resolution or objection
DiNatale, Trevor	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Fiore, Nick	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Fiore, Nick	2/14/2022	0.4	Call with T. Potesta and N. Fiore regarding ACR claims asserted against non-title III entities.
Harmon, Kara	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Herriman, Jay	2/14/2022	0.4	Call with L. Stafford, E. Heath, G. Ojeda re: status of claims resolution
Herriman, Jay	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Potesta, Tyler	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Potesta, Tyler	2/14/2022	0.4	Call with T. Potesta and N. Fiore regarding ACR claims asserted against non-title III entities.
Wirtz, Paul	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Collier, Laura	2/15/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding analysis of DOJ litigation reconciliation information
DiNatale, Trevor	2/15/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding analysis of DOJ litigation reconciliation information
Fiore, Nick	2/15/2022	0.8	Participate in meeting with K. Harmon and N. Fiore re: analysis of claims to be drafted to objection due to Non-Title III liabilities.
Harmon, Kara	2/15/2022	0.8	Participate in meeting with K. Harmon and N. Fiore re: analysis of claims to be drafted to objection due to Non-Title III liabilities.
Herriman, Jay	2/15/2022	0.3	Call with L. Stafford re: discuss status of litigation claims reconciliation in prep of call with B. Rosen
Herriman, Jay	2/15/2022	0.4	Call with L. Stafford and B. Rosen re: status of litigation claims reconciliation
Simoneaux, Nicole	2/15/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding analysis of DOJ litigation reconciliation information.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	2/16/2022	4.0	Attend Omnibus Hearing
Herriman, Jay	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Potesta, Tyler	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Wirtz, Paul	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/17/2022	0.3	Conference call with K. Harmon and N. Fiore re: Analysis of claims asserting Non-Title III liabilities.
Fiore, Nick	2/17/2022	0.5	Conference call with K. Harmon, N. Fiore and T. Potesta regarding sixth round transfer of claims to the Commonwealth.
Harmon, Kara	2/17/2022	0.9	Participate in a call with R. Shah, K. Harmon and J. Herriman, re: reconciliation and filing objections of secured, administrative, and priority claims.
Harmon, Kara	2/17/2022	0.3	Conference call with K. Harmon and N. Fiore re: Analysis of claims asserting Non-Title III liabilities.
Harmon, Kara	2/17/2022	0.5	Conference call with J. Herriman, K. Harmon and T. Potesta regarding public employee asserted litigation.
Harmon, Kara	2/17/2022	0.5	Conference call with K. Harmon, N. Fiore and T. Potesta regarding sixth round transfer of claims to the Commonwealth.
Herriman, Jay	2/17/2022	0.9	Participate in a call with R. Shah, K. Harmon and J. Herriman, re: reconciliation and filing objections of secured, administrative, and priority claims.
Herriman, Jay	2/17/2022	0.5	Conference call with J. Herriman, K. Harmon and T. Potesta regarding public employee asserted litigation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/17/2022	2.9	Attend Omnibus Hearing
Potesta, Tyler	2/17/2022	0.5	Conference call with K. Harmon, N. Fiore and T. Potesta regarding sixth round transfer of claims to the Commonwealth.
Potesta, Tyler	2/17/2022	0.5	Conference call with J. Herriman, K. Harmon and T. Potesta regarding public employee asserted litigation.
Rushabh, Shah	2/17/2022	0.9	Participate in a call with R. Shah, K. Harmon and J. Herriman, re: reconciliation and filing objections of secured, administrative, and priority claims.
DiNatale, Trevor	2/18/2022	0.3	Conference call with J. Herriman, K. Harmon, and T. DiNatale regarding review of judgement and settlement litigation information
DiNatale, Trevor	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
DiNatale, Trevor	2/18/2022	0.5	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to active and expunged bond claims per report request from Proskauer
Fiore, Nick	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Harmon, Kara	2/18/2022	0.5	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to active and expunged bond claims per report request from Proskauer
Harmon, Kara	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Harmon, Kara	2/18/2022	0.3	Conference call with J. Herriman, K. Harmon, and T. DiNatale regarding review of judgement and settlement litigation information
Herriman, Jay	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Herriman, Jay	2/18/2022	0.5	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to active and expunged bond claims per report request from Proskauer
Herriman, Jay	2/18/2022	0.3	Conference call with J. Herriman, K. Harmon, and T. DiNatale regarding review of judgement and settlement litigation information
Wirtz, Paul	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Harmon, Kara	2/21/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to multi-plaintiff litigation analysis
Harmon, Kara	2/21/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to modifications for litigation presentation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/21/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to multi-plaintiff litigation analysis
Herriman, Jay	2/21/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to modifications for litigation presentation
Chester, Monte	2/22/2022	0.5	Participate in meeting with N. Fiore, M. Chester and C. Sigman re: Analysis of potentially duplicative claims
DiNatale, Trevor	2/22/2022	0.3	Meeting with J. Herriman, K. Harmon and T. DiNatale related to multi-plaintiff litigation claims
DiNatale, Trevor	2/22/2022	1.4	Meeting with T. DiNatale and K. Harmon related to claims reconciliation documents provided by AAFAF re: omnibus objections
DiNatale, Trevor	2/22/2022	0.4	Meeting with J. Herriman, K. Harmon and T. DiNatale related to final judgments for eminent domain cases
DiNatale, Trevor	2/22/2022	0.4	Participate in meeting with K. Harmon and T. DiNatale related to GUC estimates for multi-plaintiff litigation cases
Fiore, Nick	2/22/2022	0.5	Participate in meeting with N. Fiore, M. Chester and C. Sigman re: Analysis of potentially duplicative claims
Harmon, Kara	2/22/2022	0.3	Meeting with J. Herriman, K. Harmon and T. DiNatale related to multi-plaintiff litigation claims
Harmon, Kara	2/22/2022	1.4	Meeting with T. DiNatale and K. Harmon related to claims reconciliation documents provided by AAFAF re: omnibus objections
Harmon, Kara	2/22/2022	0.4	Meeting with J. Herriman, K. Harmon and T. DiNatale related to final judgments for eminent domain cases
Harmon, Kara	2/22/2022	0.4	Participate in meeting with K. Harmon and T. DiNatale related to GUC estimates for multi-plaintiff litigation cases
Harmon, Kara	2/22/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to multi-plaintiff litigation claims
Harmon, Kara	2/22/2022	0.2	Participate in discussion with L. Stafford and K. Harmon related to multi-plaintiff litigation claims
Herriman, Jay	2/22/2022	0.3	Call with B. Rosen and L. Stafford re: discuss status of claims reconciliation process
Herriman, Jay	2/22/2022	0.4	Meeting with J. Herriman, K. Harmon and T. DiNatale related to final judgments for eminent domain cases
Herriman, Jay	2/22/2022	0.3	Meeting with J. Herriman, K. Harmon and T. DiNatale related to multi-plaintiff litigation claims
Herriman, Jay	2/22/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to multi-plaintiff litigation claims
Sigman, Claudia	2/22/2022	0.5	Participate in meeting with N. Fiore, M. Chester and C. Sigman re: Analysis of potentially duplicative claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Allison, Roger	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Collier, Laura	2/23/2022	0.6	Conference call with T. DiNatale, L. Collier, and N. Simoneaux regarding analysis of fully unliquidated claims for potential transfer to ADR process
DiNatale, Trevor	2/23/2022	0.6	Conference call with T. DiNatale, L. Collier, and N. Simoneaux regarding analysis of fully unliquidated claims for potential transfer to ADR process
Fiore, Nick	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Fiore, Nick	2/23/2022	0.6	Participate in phone call with K. Harmon and N. Fiore re: Proposal for mailing of final notice ACR information request letter
Harmon, Kara	2/23/2022	0.5	Participate in conference call with J. Herriman and K. Harmon related to convenience class estimates
Harmon, Kara	2/23/2022	0.6	Participate in phone call with K. Harmon and N. Fiore re: Proposal for mailing of final notice ACR information request letter
Harmon, Kara	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Herriman, Jay	2/23/2022	0.8	Call with E. Heath, D. Barrett, R. Feldman, T. Archbell, S. Ma, J. Alonzo re: discuss required effective date disbursements
Herriman, Jay	2/23/2022	0.5	Participate in conference call with J. Herriman and K. Harmon related to convenience class estimates
Potesta, Tyler	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Simoneaux, Nicole	2/23/2022	0.6	Conference call with T. DiNatale, L. Collier, and N. Simoneaux regarding analysis of fully unliquidated claims for potential transfer to ADR process
Collier, Laura	2/24/2022	1.4	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding review of fully unliquidated litigation claims and upcoming transfer to ADR
DiNatale, Trevor	2/24/2022	1.4	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding review of fully unliquidated litigation claims and upcoming transfer to ADR
Herriman, Jay	2/24/2022	0.7	Call with J. Alonzo, S. Draper, M. Netherlan, J. Santambrogio, L. Klumper re: discuss Section 330 administrative claim
Simoneaux, Nicole	2/24/2022	1.4	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding review of fully unliquidated litigation claims and upcoming transfer to ADR

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Exhibit D

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Collier, Laura	2/25/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding supplemental review of unliquidated outreach responses and upcoming transfer to ADR
DiNatale, Trevor	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
DiNatale, Trevor	2/25/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding supplemental review of unliquidated outreach responses and upcoming transfer to ADR
DiNatale, Trevor	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Fiore, Nick	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Fiore, Nick	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Harmon, Kara	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Harmon, Kara	2/25/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to administrative claims and litigation claims for transfer to ADR
Harmon, Kara	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Herriman, Jay	2/25/2022	1.0	Call with R. Valentin, O. Figureroa, S. Broan, L. Stafford, S. Ma re: effects on automatic stay upon litigation on effective date
Herriman, Jay	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Herriman, Jay	2/25/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to administrative claims and litigation claims for transfer to ADR
Herriman, Jay	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Simoneaux, Nicole	2/25/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding supplemental review of unliquidated outreach responses and upcoming transfer to ADR
Wirtz, Paul	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Collier, Laura	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
Collier, Laura	2/28/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale to discuss the analysis of the documentation attached to fully unliquidated litigation claims for the upcoming transfer to ADR
Collier, Laura	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
DiNatale, Trevor	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
DiNatale, Trevor	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
DiNatale, Trevor	2/28/2022	0.7	Conference call with K. Harmon and T. DiNatale regarding review of claims identified for upcoming objections
DiNatale, Trevor	2/28/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale to discuss the analysis of the documentation attached to fully unliquidated litigation claims for the upcoming transfer to ADR
DiNatale, Trevor	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
Fiore, Nick	2/28/2022	0.5	Conference call with K. Harmon, T. Potesta and N. Fiore re: Revisions to AAFAF claim transfer files and updating claim objections.
Fiore, Nick	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Fiore, Nick	2/28/2022	0.3	Conference call with K. Harmon, T. Potesta and N. Fiore re: analysis and consolidation of ACR claim transfer files at the request of AAFAF team.
Fiore, Nick	2/28/2022	0.3	Conference call with K. Harmon and N. Fiore re: analysis of claims included on the upcoming omnibus objections.
Harmon, Kara	2/28/2022	0.7	Conference call with K. Harmon and T. DiNatale regarding review of claims identified for upcoming objections
Harmon, Kara	2/28/2022	0.3	Conference call with K. Harmon, T. Potesta and N. Fiore re: analysis and consolidation of ACR claim transfer files at the request of AAFAF team.
Harmon, Kara	2/28/2022	0.3	Conference call with K. Harmon and N. Fiore re: analysis of claims included on the upcoming omnibus objections.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
Harmon, Kara	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	2/28/2022	0.5	Conference call with K. Harmon, T. Potesta and N. Fiore re: Revisions to AAFAF claim transfer files and updating claim objections.
Herriman, Jay	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
Herriman, Jay	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Herriman, Jay	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
Potesta, Tyler	2/28/2022	0.5	Conference call with K. Harmon, T. Potesta and N. Fiore re: Revisions to AAFAF claim transfer files and updating claim objections.
Potesta, Tyler	2/28/2022	0.3	Conference call with K. Harmon, T. Potesta and N. Fiore re: analysis and consolidation of ACR claim transfer files at the request of AAFAF team.
Potesta, Tyler	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Simoneaux, Nicole	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims.
Simoneaux, Nicole	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
Simoneaux, Nicole	2/28/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale to discuss the analysis of the documentation attached to fully unliquidated litigation claims for the upcoming transfer to ADR.
Wirtz, Paul	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Subtotal		130.1	

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through February 28, 2022***

Grand Total

2,581.6

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
February 1, 2022 through February 28, 2022*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Other	\$3,149.63
	<i>Total</i>
	\$3,149.63

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
February 1, 2022 through February 28, 2022***

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	2/28/2022	\$3,149.63	CMS Monthly Data Storage Fee
Expense Category Total		\$3,149.63	
<i>Grand Total</i>		<u>\$3,149.63</u>	

Exhibit B

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
MARCH 1, 2022 THROUGH MARCH 15, 2022**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO FORTY-FOURTH FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
MARCH 1, 2022 THROUGH MARCH 15, 2022**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

outside of Puerto Rico is sought:

March 1, 2022 through March 15, 2022

Amount of Compensation sought as actual, reasonable and necessary:

\$732,657.15 (\$814,063.50 incurred less 10% voluntary reduction of \$81,406.35)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:

\$ 2,982.14

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is A&M's Forty-Fourth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for March 1-15, 2022.

/s/
Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On April 7, 2022 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured
Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despina, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq..
Diana M. Perez, Esq.

Marini Pietrantonui Muñiz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Prosakuer, LLC

Eleven Times Square
(Eighth Avenue & 41st Street)
New York, NY 10036-8229
Attn: Martin J. Bienenstock, Esq.
Paul V. Possinger, Esq.
Ehud Barak, Esq.

Summary of Professional Fees for the Period March 1, 2022 through March 15, 2022

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,497.9	\$ 762,648.00
Commonwealth of Puerto Rico - Fee Applications	8.3	\$ 5,762.50
Commonwealth of Puerto Rico - Meeting	67.4	\$ 45,653.00
Subtotal	1,573.6	814,063.50
<i>Less 10% voluntary reduction</i>		<i>(81,406.35)</i>
Total		\$ 732,657.15

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Jay Herriman	Managing Director	Claim Management	\$950	64.9	61,655.00
Kara Harmon	Director	Claim Management	\$700	85.3	59,710.00
Mark Zeiss	Director	Claim Management	\$675	32.4	21,870.00
Trevor DiNatale	Consultant II	Claim Management	\$650	57.0	37,050.00
Shah Rushabh	Consultant	Claim Management	\$575	76.6	44,045.00
Laura Collier	Senior Associate	Claim Management	\$575	90.3	51,922.50
Tyler Potesta	Associate	Claim Management	\$575	90.1	51,807.50
Paul Wirtz	Consultant	Claim Management	\$550	86.3	47,465.00
Nick Fiore	Consultant	Claim Management	\$550	82.9	45,595.00
Nicole Earlach	Associate	Claim Management	\$525	75.7	39,742.50
Roger Allison	Jr. Consultant	Claim Management	\$525	89.6	47,040.00
Anthony Sladkov	Analyst	Claim Management	\$475	77.1	36,622.50
Nicole Simoneaux	Analyst	Claim Management	\$425	69.7	29,622.50
Emmett McNulty	Analyst	Claim Management	\$420	101.3	42,546.00
Monte Chester	Analyst	Claim Management	\$400	50.6	20,240.00
Kara Hall	Analyst	Claim Management	\$400	111.2	44,480.00
Cally McGee	Analyst	Claim Management	\$400	90.7	36,280.00
Kathryn Otero Gilmer	Analyst	Claim Management	\$400	96.9	38,760.00
Jon Pogorzelski	Analyst	Claim Management	\$400	67.6	27,040.00
Claudia Sigman	Analyst	Claim Management	\$400	74.8	29,920.00
Natalie Corbett	Para Professional	Claim Management	\$250	2.6	650.00
Subtotal				1,573.6	814,063.50
<i>Less 10% voluntary reduction</i>					<i>-81,406.35</i>
Total					\$732,657.15

Summary of Expenses for the Period March 1, 2022 through March 15, 2022

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,982.14
Total	\$2,982.14

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$659,391.44, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,982.14 for services rendered outside of Puerto Rico) in the total amount of \$662,373.58

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
March 1, 2022 through March 15, 2022***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,497.9	\$762,648.00
Commonwealth of Puerto Rico - Fee Applications	8.3	\$5,762.50
Commonwealth of Puerto Rico - Meeting	67.4	\$45,653.00
<i>Total</i>	1,573.6	\$814,063.50

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2022 through March 15, 2022***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950.00	64.9	\$61,655.00
Harmon, Kara	Director	\$700.00	85.3	\$59,710.00
Zeiss, Mark	Director	\$675.00	32.4	\$21,870.00
DiNatale, Trevor	Senior Associate	\$650.00	57.0	\$37,050.00
Rushabh, Shah	Associate	\$575.00	76.6	\$44,045.00
Collier, Laura	Senior Associate	\$575.00	90.3	\$51,922.50
Potesta, Tyler	Associate	\$575.00	90.1	\$51,807.50
Wirtz, Paul	Consultant	\$550.00	86.3	\$47,465.00
Fiore, Nick	Consultant	\$550.00	82.9	\$45,595.00
Allison, Roger	Jr. Consultant	\$525.00	89.6	\$47,040.00
Erlach, Nicole	Associate	\$525.00	75.7	\$39,742.50
Sladkov, Anthony	Analyst	\$475.00	77.1	\$36,622.50
Simoneaux, Nicole	Analyst	\$425.00	69.7	\$29,622.50
McNulty, Emmett	Analyst	\$420.00	101.3	\$42,546.00
Chester, Monte	Analyst	\$400.00	50.6	\$20,240.00
Hall, Kara	Analyst	\$400.00	111.2	\$44,480.00
McGee, Cally	Analyst	\$400.00	90.7	\$36,280.00
Otero Gilmer, Kathryn	Analyst	\$400.00	96.9	\$38,760.00
Pogorzelski, Jon	Analyst	\$400.00	67.6	\$27,040.00
Sigman, Claudia	Analyst	\$400.00	74.8	\$29,920.00
Corbett, Natalie	Para Professional	\$250.00	2.6	\$650.00
<i>Total</i>			1,573.6	\$814,063.50

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2022 through March 15, 2022***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

Advise and assist the Debtors in questions and processes regarding the claims reconciliation process: notably, claims planning process, potential claim analysis, review of claims filed against the Debtors and other claim related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	47.8	\$45,410.00
DiNatale, Trevor	Senior Associate	\$650	52.6	\$34,190.00
Harmon, Kara	Director	\$700	63.4	\$44,380.00
Zeiss, Mark	Director	\$675	30.6	\$20,655.00
Wirtz, Paul	Consultant	\$550	82.5	\$45,375.00
Sladkov, Anthony	Analyst	\$475	77.1	\$36,622.50
Rushabh, Shah	Associate	\$575	76.3	\$43,872.50
Collier, Laura	Senior Associate	\$575	88.7	\$51,002.50
Potesta, Tyler	Associate	\$575	85.1	\$48,932.50
Fiore, Nick	Consultant	\$550	70.7	\$38,885.00
Allison, Roger	Jr. Consultant	\$525	87.1	\$45,727.50
Erlach, Nicole	Associate	\$525	75.7	\$39,742.50
Simoneaux, Nicole	Analyst	\$425	68.6	\$29,155.00
McNulty, Emmett	Analyst	\$420	100.9	\$42,378.00
Chester, Monte	Analyst	\$400	50.1	\$20,040.00
Hall, Kara	Analyst	\$400	111.2	\$44,480.00
McGee, Cally	Analyst	\$400	90.7	\$36,280.00
Otero Gilmer, Kathryn	Analyst	\$400	96.9	\$38,760.00
Pogorzelski, Jon	Analyst	\$400	67.6	\$27,040.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2022 through March 15, 2022***

Sigman, Claudia	Analyst	\$400	74.3	\$29,720.00
			<hr/> 1497.9	<hr/> \$762,648.00
			<hr/>	<hr/>
		<i>Average Billing Rate</i>		<hr/> \$509.14 <hr/>

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2022 through March 15, 2022***

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico - Fee Applications

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	4.6	\$4,370.00
Zeiss, Mark	Director	\$675	1.1	\$742.50
Corbett, Natalie	Para Professional	\$250	2.6	\$650.00
			8.3	\$5,762.50
				\$694.28

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2022 through March 15, 2022***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors' management, Board of Directors and/or advisors to present findings or discuss various matters related to the filing, reporting and/ or operating the business; excludes meetings with UCC and/or other Creditor constituents and their advisors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	12.5	\$11,875.00
DiNatale, Trevor	Senior Associate	\$650	4.4	\$2,860.00
Harmon, Kara	Director	\$700	21.9	\$15,330.00
Zeiss, Mark	Director	\$675	0.7	\$472.50
Wirtz, Paul	Consultant	\$550	3.8	\$2,090.00
Rushabh, Shah	Associate	\$575	0.3	\$172.50
Collier, Laura	Senior Associate	\$575	1.6	\$920.00
Potesta, Tyler	Associate	\$575	5.0	\$2,875.00
Fiore, Nick	Consultant	\$550	12.2	\$6,710.00
Allison, Roger	Jr. Consultant	\$525	2.5	\$1,312.50
Simoneaux, Nicole	Analyst	\$425	1.1	\$467.50
McNulty, Emmett	Analyst	\$420	0.4	\$168.00
Chester, Monte	Analyst	\$400	0.5	\$200.00
Sigman, Claudia	Analyst	\$400	0.5	\$200.00
			67.4	\$45,653.00
<i>Average Billing Rate</i>				\$677.34

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	3/1/2022	2.6	QC review of new public employee responses to categorize for Commonwealth review.
Allison, Roger	3/1/2022	2.1	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/1/2022	2.2	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/1/2022	2.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Chester, Monte	3/1/2022	1.9	Perform analysis of latest claim ACR letters received to update duplicate status for all filed claims for the respective claimant.
Collier, Laura	3/1/2022	2.8	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/1/2022	2.6	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	3/1/2022	0.7	Finalize QC on ADR transfer exhibit prior to filing
DiNatale, Trevor	3/1/2022	1.4	Update objection summary file highlighting claims identified for upcoming omnibus objections for Proskauer review
DiNatale, Trevor	3/1/2022	2.3	Update summary report of multi plaintiff litigation claims highlighting claims for potential ADR transfer
DiNatale, Trevor	3/1/2022	2.1	Review claims identified for upcoming reclassify omnibus claim objections
DiNatale, Trevor	3/1/2022	0.8	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
Erlach, Nicole	3/1/2022	2.6	Review bondholder claims to prepare reconciliation of claimed amounts against supporting brokerage statements.
Erlach, Nicole	3/1/2022	2.1	Review bondholder claims to prepare reconciliation of claimed amounts against supporting brokerage statements.
Erlach, Nicole	3/1/2022	1.9	Review bondholder claimant's brokerage statements to determine if claim is based solely on General Obligation Commonwealth bond liabilities to prepare claim for objection.
Fiore, Nick	3/1/2022	1.6	Review analysis of claims in ACR that are flagged to be put on a cross debtor duplicate objection in order to ensure accuracy of claim match.
Fiore, Nick	3/1/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/1/2022	1.9	Review consolidated AAFAF claim transfer file to ensure accuracy of data presented.
Fiore, Nick	3/1/2022	0.3	Prepare second draft of final notice ACR tax letter.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	3/1/2022	0.3	Analyze Proskauer team comments to final notice ACR tax letter, making updates where applicable.
Hall, Kara	3/1/2022	2.7	Review claim, mailing and ACR responses asserted against the Department of Family and Department of Health to complete analysis for agency review.
Hall, Kara	3/1/2022	2.9	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Hall, Kara	3/1/2022	1.7	Review ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to Agency as requested by AAFAF.
Hall, Kara	3/1/2022	2.4	Review claims for retired employees previously employed by the Department of Education to capture data as requested by AAFAF.
Harmon, Kara	3/1/2022	2.3	Review analysis of unresolved pre-petition invoices for the Dept of Health in order to determine next steps for reconciliation/transfer to ADR
Harmon, Kara	3/1/2022	1.3	Review analysis completed by OAT related to unresolved AP claims in order to determine next steps for claims reconciliation
Harmon, Kara	3/1/2022	0.7	Review analysis of claims filed against Plan debtors after commencement of confirmation hearing
Harmon, Kara	3/1/2022	1.6	Review analysis of unresolved pre-petition invoices for the Department of Natural Resources in order to determine next steps for reconciliation/transfer to ADR
Harmon, Kara	3/1/2022	0.9	Review analysis completed by OGP related to unresolved AP claims in order to determine next steps for claims reconciliation
Harmon, Kara	3/1/2022	1.8	Review analysis of employee related claims in ACR for transfer to AAFAF / asserted agencies for initial determination
Herriman, Jay	3/1/2022	0.4	Review open issues list related to claims placed in the ACR process
Herriman, Jay	3/1/2022	1.6	Review responses received from creditors related to public employee claims placed into ACR
Herriman, Jay	3/1/2022	1.2	Review analysis of non wage related litigation claims with multiple claims related to same case
Herriman, Jay	3/1/2022	0.8	Renew analysis of claims filed against the DOH asserting unpaid wages / benefits
Herriman, Jay	3/1/2022	2.4	Review claims asserting liabilities related to bonds to be included on Omnibus claim objections
McGee, Cally	3/1/2022	1.8	Analyze Department of Correction and Rehabilitation claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/1/2022	2.6	Analyze claim and ACR responses for retired public employees to prepare workbook for transfer to Commonwealth agencies and AAFAF.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	3/1/2022	2.4	Analyze ACR claim mailing responses to identify additional review of asserted liabilities to assist AAFAF with reconciliation process.
McGee, Cally	3/1/2022	2.2	Analyze ACR and claim responses asserted against the Department of Education to capture information as requested by AAFAF.
McNulty, Emmett	3/1/2022	1.7	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	3/1/2022	2.7	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/1/2022	2.4	Review population of claims filed after Confirmation Plan to confirm claims are reflected correctly on official claims register
McNulty, Emmett	3/1/2022	0.9	Produce claim reconciliation workbooks for Accounts Payable claims to send to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/1/2022	1.9	Create claim reconciliation workbooks for Accounts Payable claims to be sent to the Department of Agriculture for agency reconciliation
Otero Gilmer, Kathryn	3/1/2022	1.7	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	3/1/2022	1.8	Perform review of ACR responses filed by the Department of Correction and Rehabilitation claimants to identify key data points to assist agencies with reconciliation process
Otero Gilmer, Kathryn	3/1/2022	2.6	Perform review of ACR claim mailing responses from Department of Family employees to identify key data points to assist agency with reconciliation process
Otero Gilmer, Kathryn	3/1/2022	2.4	Analyze ACR claim responses from former employees of the Department of Education
Pogorzelski, Jon	3/1/2022	1.9	Review data responses from Department of Family claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process
Pogorzelski, Jon	3/1/2022	1.8	Analyze mailing responses and proof of claim forms from Department of Education employees to identify next steps in the ACR reconciliation process
Pogorzelski, Jon	3/1/2022	2.2	Review mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Pogorzelski, Jon	3/1/2022	2.3	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Potesta, Tyler	3/1/2022	2.9	Review analysis of claims marked for objection on the upcoming omnibus.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	3/1/2022	2.7	Finalize analysis of claims to be transferred to commonwealth agency.
Potesta, Tyler	3/1/2022	2.9	Prepare analysis consolidating multiple rounds of claims that have been transferred to commonwealth agencies.
Rushabh, Shah	3/1/2022	0.8	Organize reconciliation support documents for the purposes of sharing with the government agencies.
Rushabh, Shah	3/1/2022	2.9	Review the claim support documents to determine the amount asserted against the various agencies.
Rushabh, Shah	3/1/2022	2.4	Continue to create reconciliation support documents showcasing the invoices that require the government's review.
Sigman, Claudia	3/1/2022	1.2	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	3/1/2022	1.4	Review public employee ACR claims to identify duplicate claims for omnibus claim objections
Sigman, Claudia	3/1/2022	2.2	Review new supplemental ACR responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/1/2022	1.3	Review new supplemental mailing responses to identify creditors asserting duplicate liabilities
Simoneaux, Nicole	3/1/2022	2.3	Further examine documents provided by Department of Justice to create an index of corresponding documents and a basis for claims that were not selected for Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	3/1/2022	2.4	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	3/1/2022	2.1	Review active litigation detail from the Department of Justice to prepare analysis of litigation claims recommended for transfer to Alternative Dispute Resolution (ADR) process
Simoneaux, Nicole	3/1/2022	1.3	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Sladkov, Anthony	3/1/2022	1.4	Review Department of Health claims to identify outstanding claim detail missing from claim reconciliation workbooks.
Sladkov, Anthony	3/1/2022	1.9	Perform review of Department of Health claims identifying key data points to assist with the reconciliation process.
Sladkov, Anthony	3/1/2022	1.8	Revise Department of Health claim analysis to capture additional identifying information for claimants.
Sladkov, Anthony	3/1/2022	2.3	Analyze claims asserted against the Department of Health identifying key data points to assist with the reconciliation process.
Wirtz, Paul	3/1/2022	2.4	Prepare AP claims reconciliation master tracker in order to determine follow up opportunities with the respective agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/1/2022	2.3	Review claim reconciliation workbooks from the Office of Legislative Services in order to determine next steps in reconciliation process
Wirtz, Paul	3/1/2022	2.3	Review prior creditor outreach communications in order to determine next steps with unreconciled AP claims
Wirtz, Paul	3/1/2022	2.2	Quality review reconciliation workbooks against the department of health for follow up opportunities
Allison, Roger	3/2/2022	1.1	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Family and Children Administration.
Allison, Roger	3/2/2022	0.8	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/2/2022	1.4	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Health.
Allison, Roger	3/2/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Family.
Allison, Roger	3/2/2022	1.8	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Allison, Roger	3/2/2022	2.7	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Chester, Monte	3/2/2022	1.3	Perform review of POC information provided by creditors who filed multiple claims in order to identify duplicate claims for objection.
Chester, Monte	3/2/2022	2.2	Perform analysis of claims asserting vacation days to determine if duplicate claim objections are appropriate.
Chester, Monte	3/2/2022	1.8	Analyze new supplemental mailing responses to identify creditors asserting duplicate liabilities
Chester, Monte	3/2/2022	1.4	Review claims to prepare analysis of creditors asserting duplicative liabilities in more than one claim.
Chester, Monte	3/2/2022	2.6	Analyze claims containing Romerazo related liability assertions to determine duplicate status.
Collier, Laura	3/2/2022	1.9	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	3/2/2022	2.9	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	3/2/2022	2.4	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	3/2/2022	1.4	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/2/2022	2.3	Prepare summary report of active, wage related litigation claims filed by Dept. of Health employees for FOMB review
DiNatale, Trevor	3/2/2022	0.9	Update objection summary file highlighting claims identified for upcoming omnibus objections for Proskauer review
DiNatale, Trevor	3/2/2022	0.3	Review correspondence from AP claimant's counsel to identify next steps in reconciliation process
DiNatale, Trevor	3/2/2022	2.2	Update ADR claim tracker highlighting recent data from recent transfer
DiNatale, Trevor	3/2/2022	1.3	Review claims identified for upcoming reclassify omnibus claim objections
Erlach, Nicole	3/2/2022	2.7	Review bondholder claims to reconcile supporting documentation against asserted claim total.
Erlach, Nicole	3/2/2022	2.3	Review bondholder claims to reconcile supporting documentation against asserted claim total.
Erlach, Nicole	3/2/2022	2.9	Reconcile asserted amounts of bondholder claims against supporting brokerage statements to identify asserted CUSIPS for next steps.
Fiore, Nick	3/2/2022	1.1	Analyze the 3/2/2022 Mailing report from the Prime Clerk team, updating the master ACR tracker where applicable.
Fiore, Nick	3/2/2022	2.9	Review analysis of claims in ACR that are flagged to be put on a substantive duplicate objection in order to ensure accuracy of claim match.
Fiore, Nick	3/2/2022	0.2	Analyze claimant response to omnibus objection in order to update the master ACR tracker where applicable.
Fiore, Nick	3/2/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/2/2022	0.9	Prepare extract of new ACR responses that includes claimant identifying information to be added to the ACR response review file.
Fiore, Nick	3/2/2022	1.6	Analyze the 3/2/2022 ACR response report from the Prime Clerk team, updating the master ACR tracker where applicable.
Fiore, Nick	3/2/2022	0.6	Analyze responses to claims in ACR that have been expunged in order to determine if they should be linked to another active claim.
Hall, Kara	3/2/2022	2.7	Review claims for retired employees previously employed in the Puerto Rico Police Bureau to capture data as requested by AAFAF.
Hall, Kara	3/2/2022	2.3	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Hall, Kara	3/2/2022	2.6	Analyze Department of Education claims and ACR responses to prepare data workbook for transfer to agency as requested by AAFAF.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/2/2022	1.6	Analyze claims and ACR responses asserting wage increases against the Department of Education to capture information as requested by AAFAF for transfer to the agency.
Harmon, Kara	3/2/2022	0.6	Review ACR documents from N. Fiore to provided guidance on next steps for reconciliation of claims
Harmon, Kara	3/2/2022	0.6	Review responses received from creditors related to claims on Omnibus objections
Harmon, Kara	3/2/2022	1.9	Review analysis of claim to be included on the May omnibus objections
Harmon, Kara	3/2/2022	1.5	Review claims to be removed from ACR and objected to as no liability claims
Harmon, Kara	3/2/2022	1.2	Review consolidated analysis of ACR responses to be sent to AAFAF for further review
Harmon, Kara	3/2/2022	1.4	Review analysis of ACR transfer round 8 to AAFAF / asserted Commonwealth agencies
Herriman, Jay	3/2/2022	0.8	Review analysis provided by EY related to Section 330 administrative claim
Herriman, Jay	3/2/2022	0.7	Review analysis provided by EY related to administrative payments to be made on the effective date
Herriman, Jay	3/2/2022	1.5	Review responses received from creditors related to filed Omnibus claim objections
Herriman, Jay	3/2/2022	1.4	Review tracking document of claims sent to AAFAF for reconciliation where no results have been provided
Herriman, Jay	3/2/2022	1.3	Review draft claim reconciliation worksheets related to accounts payable claims prior to sending to AAFAF
McGee, Cally	3/2/2022	1.7	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
McGee, Cally	3/2/2022	2.1	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
McGee, Cally	3/2/2022	2.4	Analyze Puerto Rico Police Bureau claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/2/2022	1.2	Analyze Department of Correction and Rehabilitation claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McNulty, Emmett	3/2/2022	1.7	Review support of AP claim to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/2/2022	2.7	Review invoices listed in the support of AP claims to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/2/2022	3.1	Review support of AP claim to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/2/2022	2.8	Review support of AP claim to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
Otero Gilmer, Kathryn	3/2/2022	1.4	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	3/2/2022	2.6	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	3/2/2022	2.3	Analyze ACR claim responses from employees of the Department of Education
Otero Gilmer, Kathryn	3/2/2022	2.1	Analyze ACR responses filed by public employee claimants to identify key data points to assist agencies with reconciliation process
Pogorzelski, Jon	3/2/2022	1.9	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Pogorzelski, Jon	3/2/2022	1.7	Review new public employee responses in ACR process related to Law 89 to categorize for Commonwealth review.
Pogorzelski, Jon	3/2/2022	2.4	Analyze claim responses from former employees pertaining to law 164 in the ACR process for the Department of Labor and Human Resources.
Pogorzelski, Jon	3/2/2022	2.6	Analyze new public employee responses asserted against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to categorize for Agency review.
Potesta, Tyler	3/2/2022	2.8	Review analysis of cross debtor duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/2/2022	2.4	Prepare analysis of cross debtor duplicate claims that require additional review prior to objection.
Potesta, Tyler	3/2/2022	1.3	Review analysis of substantive duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/2/2022	1.8	Review analysis of public employee claims to determine the appropriate liabilities have been captured.
Rushabh, Shah	3/2/2022	3.1	Continue to review the claim support documents to determine the amount asserted against the various agencies.
Rushabh, Shah	3/2/2022	2.9	Review documentation provided by the government to determine the current reconciliation status of trade claims.
Rushabh, Shah	3/2/2022	2.7	Update the claim support documents based on internal review and support documents provided by the government.
Sigman, Claudia	3/2/2022	1.6	Analyze ACR claims asserting duplicative liabilities to prepare claims for objection

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/2/2022	0.9	Review duplicative public employee claims asserting liability for years of service in preparation for objections.
Sigman, Claudia	3/2/2022	1.1	Analyze population of ACR transferred claims asserting liability for retirement benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/2/2022	2.4	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	3/2/2022	1.8	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/2/2022	1.7	Review active litigation detail from the Department of Justice to prepare analysis of litigation claims recommended for transfer to Alternative Dispute Resolution (ADR) process
Simoneaux, Nicole	3/2/2022	2.1	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/2/2022	2.4	Review supplemental documentation provided by counsel in a February 25th update of the litigation support folder to create Alternative Dispute Resolution (ADR) analysis for Proskauer review.
Sladkov, Anthony	3/2/2022	2.4	Analyze Trade claim mailing responses filed against the Department of Health to identify key data points prior to sending to the Department for review.
Sladkov, Anthony	3/2/2022	1.7	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/2/2022	0.6	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/2/2022	2.3	Review claims reconciliation workbooks for transfer to the Department of Health for additional invoice review.
Sladkov, Anthony	3/2/2022	2.1	Analyze claim reconciliation workbooks from the Department of Health in order to determine next steps in reconciliation process
Wirtz, Paul	3/2/2022	2.2	Analyze AP claims asserted against the Department of Family to identify invalid invoices for upcoming reduce and allow objections
Wirtz, Paul	3/2/2022	0.9	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Wirtz, Paul	3/2/2022	1.9	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/2/2022	2.3	Analyze mailing responses in order to determine substantive duplicate population
Wirtz, Paul	3/2/2022	2.1	Analyze claims identified for upcoming reduce and allow objections to ensure accuracy

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/2/2022	0.8	Revise workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP
Zeiss, Mark	3/2/2022	2.1	Draft workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP
Zeiss, Mark	3/2/2022	1.2	Review workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP
Zeiss, Mark	3/2/2022	0.7	Review docket responses from claimants for responses for February and forward hearing Omnibus Exhibits
Chester, Monte	3/3/2022	1.7	Perform analysis of POC information provided by creditors who filed more than one claim in order to identify duplicate claims to be included on upcoming objections.
Chester, Monte	3/3/2022	2.9	Perform analysis of mailing response information provided by creditors who filed more than one claim in order to identify duplicate claims for objection
Chester, Monte	3/3/2022	2.2	Analyze newly received ACR letters for creditors with multiple asserted claim to determine if claims are duplicative before sending to AAFAF for review.
Chester, Monte	3/3/2022	1.8	Review ACR letter responses to identify duplicative assertions to be objected to.
Collier, Laura	3/3/2022	2.2	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	3/3/2022	2.7	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	3/3/2022	2.1	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/3/2022	2.8	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	3/3/2022	0.7	Prepare report of claims impacted by potential lift of stay of Proskauer review
DiNatale, Trevor	3/3/2022	1.4	Review analysis of litigation support provided by claimant's counsel to identify next steps in reconciliation process
DiNatale, Trevor	3/3/2022	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	3/3/2022	2.3	Prepare summary report of GUC claims highlighting impact of potential settlements
Erlach, Nicole	3/3/2022	1.6	Review filed bondholder claim supporting documentation to identify CUSIPS corresponding to claimed amount to determine next steps.
Erlach, Nicole	3/3/2022	1.9	Analyze filed bondholder claim supporting documentation to reconcile total claim amount against asserted bonds to identify claims to prepare for expungement.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	3/3/2022	0.2	Analyze claim reconciliation comments from AAFAF team in order to update the master ACR tracker where applicable.
Fiore, Nick	3/3/2022	2.6	Review analysis of claims in ACR that are included in the upcoming omnibus objections in order to ensure accuracy of objection type.
Fiore, Nick	3/3/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	3/3/2022	2.9	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation p
Hall, Kara	3/3/2022	2.8	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies
Hall, Kara	3/3/2022	2.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	3/3/2022	1.3	Review completed claim reconciliation worksheets provided by AAFAF
Harmon, Kara	3/3/2022	1.9	Review cross debtor duplicate claims to be included in upcoming Omnibus objections
Harmon, Kara	3/3/2022	0.8	Review responses received from creditors related to claims on Omnibus objections
Herriman, Jay	3/3/2022	1.9	Review analysis of AP claims which may be settled as convenience class claims
Herriman, Jay	3/3/2022	0.4	Create analysis of claims related to request for lift of stay
Herriman, Jay	3/3/2022	0.7	Review updated list of bond claims to be filed on objection
Herriman, Jay	3/3/2022	0.9	Review analysis of Claim reconciliation thresholds in prep of call with Proskauer
McGee, Cally	3/3/2022	2.2	Analyze ACR responses related to Law 89 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	3/3/2022	2.7	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
McGee, Cally	3/3/2022	2.3	Analyze ACR outreach responses for claims related to unpaid wages to capture information as requested by AAFAF.
McGee, Cally	3/3/2022	1.6	Analyze ACR claims asserted against the Department of Education to prepare analysis to assist agencies with reconciliation process.
McNulty, Emmett	3/3/2022	1.4	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/3/2022	2.8	Generate claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	3/3/2022	2.4	Review the support of AP claims to identify key invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	3/3/2022	1.8	Review invoices listed in the support of AP claims to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/3/2022	1.9	Generate claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	3/3/2022	1.8	Review ACR claims asserted against Department of Education to prepare analysis to assist agencies with reconciliation process
Otero Gilmer, Kathryn	3/3/2022	2.2	Analyze ACR claim responses from current Department of Education employees
Otero Gilmer, Kathryn	3/3/2022	2.4	Review initial determination responses from pension claimants currently in the ACR process to determine next steps in the reconciliation process
Otero Gilmer, Kathryn	3/3/2022	2.1	Analyze ACR claim responses from former employees of the Department of Treasury
Pogorzelski, Jon	3/3/2022	2.3	Analyze ACR responses asserted against the Department of Health by current employees to capture data requested by AAFAF for second transfer to asserted agency.
Pogorzelski, Jon	3/3/2022	1.9	Review ACR and claim responses asserted against the Department of Justice by current employees to capture information as requested by AAFAF.
Pogorzelski, Jon	3/3/2022	1.8	Review claim, mailing and ACR responses asserted against non-title III entities to flag claims for objection.
Pogorzelski, Jon	3/3/2022	2.2	Analyze mailing responses from former employees of the Department of Correction and Rehabilitation to capture data requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	3/3/2022	2.8	Review analysis of substantive duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/3/2022	2.1	Review analysis of claimant datapoints to ensure that they align with the claims that they are expunging on the omnibus objection.
Potesta, Tyler	3/3/2022	2.6	Prepare analysis of substantive duplicate claims that require additional review prior to objection.
Rushabh, Shah	3/3/2022	2.7	Review small dollar trade claims to determine if the liabilities are unliquidated.
Rushabh, Shah	3/3/2022	2.2	Review large dollar trade claims to determine the amount asserted against each agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/3/2022	0.8	Review population of ACR transferred claims asserting liability for law 89 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/3/2022	2.6	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/3/2022	1.4	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	3/3/2022	0.7	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/3/2022	1.7	Analyze litigation claims with supplemental documentation attached to determine whether the respective claims should be further reviewed by Proskauer or should not be transferred to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	3/3/2022	1.2	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/3/2022	1.6	Modify the master document to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Simoneaux, Nicole	3/3/2022	1.5	Review active litigation detail from the Department of Justice to prepare analysis of litigation claims recommended for transfer to Alternative Dispute Resolution (ADR) process
Simoneaux, Nicole	3/3/2022	2.2	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Sladkov, Anthony	3/3/2022	2.7	Analyze claim reconciliation workbooks from the Department of Health in order to determine next steps in reconciliation process
Sladkov, Anthony	3/3/2022	1.7	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/3/2022	1.9	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/3/2022	2.3	Review claims filed against the Department of Health to capture information as requested by Proskauer.
Wirtz, Paul	3/3/2022	1.7	Analyze returned claim reconciliation workbooks from the department of education in order to determine follow up opportunities with the agency
Wirtz, Paul	3/3/2022	0.6	Analyze AP claims asserted against the Department of Correction and Rehabilitation to identify invalid invoices for upcoming reduce and allow objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/3/2022	1.8	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Zeiss, Mark	3/3/2022	1.3	Prepare summary report highlighting bond claims to be paid and/or resolved via the Plan
Zeiss, Mark	3/3/2022	2.6	Revise workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP per Proskauer comments
Zeiss, Mark	3/3/2022	1.8	Analyze bondholder claims to determine proper plan classes for CW bond claims
Allison, Roger	3/4/2022	2.3	Review consolidated analysis of ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	3/4/2022	2.7	Perform QC on May cross-debtor substantive duplicate draft objections to ensure accuracy of the duplicate relationships.
Allison, Roger	3/4/2022	2.2	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	3/4/2022	2.9	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Chester, Monte	3/4/2022	2.7	Perform analysis of POC documentation provided by creditors who filed multiple claims in order to identify duplicate claims to be objected to.
Chester, Monte	3/4/2022	2.4	Perform analysis of claims support documents to prepare analysis of creditors asserting duplicative liabilities in more than one claim.
Chester, Monte	3/4/2022	3.1	Perform analysis of claims asserting public employee wage liabilities to determine if claim is duplicative of another claim filed by the same individual.
Collier, Laura	3/4/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	3/4/2022	2.2	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	3/4/2022	2.9	Analyze translated documents provided to understand the nature and status of the case to determine whether respective claims should be transferred to the Alternative Dispute Resolution (ADR)
DiNatale, Trevor	3/4/2022	1.9	Prepare updated GUC claim threshold report highlighting convenience class and GUC recovery estimates for Proskauer review
DiNatale, Trevor	3/4/2022	2.7	Prepare report of active Law 9 litigation claims for Proskauer review
Erlach, Nicole	3/4/2022	2.1	Analyze supporting documentation of bondholder claims to reconcile the claimed amount against asserted CUSIPS to identify claims for expungement.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/4/2022	1.9	Reconcile asserted amounts of bondholder claims against supporting brokerage statements to identify asserted CUSIPS for next steps.
Erlach, Nicole	3/4/2022	2.7	Analyze supporting documentation of bondholder claims to reconcile the claimed amount against asserted CUSIPS to identify claims for expungement.
Fiore, Nick	3/4/2022	2.9	Review analysis of claims in ACR that are included in the upcoming omnibus objections in order to ensure accuracy of objection type.
Fiore, Nick	3/4/2022	1.8	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/4/2022	0.7	Review Prime Clerk Mailing report in order to prepare listing of claimants that should be sent another ACR information request letter.
Fiore, Nick	3/4/2022	1.2	Review claim reporting waterfalls for claims in ACR, making updates where applicable.
Hall, Kara	3/4/2022	2.1	Review new ACR claims for retired teachers asserting labor law violations to prepare transfer of ACR Tracker data to the asserted agencies.
Hall, Kara	3/4/2022	2.9	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/4/2022	2.2	Analyze ACR responses related to Law 89 and Law 96 to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/4/2022	1.9	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to agency.
Hall, Kara	3/4/2022	1.7	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Harmon, Kara	3/4/2022	0.7	Analyze claim numbers from UCC advisors related to claims reconciliation thresholds to determine variance from current reports
Harmon, Kara	3/4/2022	1.9	Review analysis of claims in ACR deemed non-responsive to send out follow up letters for additional information
Harmon, Kara	3/4/2022	0.6	Review litigation documents from AAFAF related to active claims to prepare for cross-debtor duplicate objections
Harmon, Kara	3/4/2022	1.2	Review updated analysis of new ACR responses to send to AAFAF/Commonwealth agencies for initial determination
Herriman, Jay	3/4/2022	1.1	Review analysis provided by the DOJ related to Law 9 defendants
McGee, Cally	3/4/2022	1.7	Analyze ACR responses filed by public employee claimants to identify key data points to assist agencies with reconciliation process.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	3/4/2022	2.1	Analyze Department of Health claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/4/2022	1.9	Analyze claim and ACR responses for public employees for various agencies to prepare workbook for transfer to AAFAF.
McGee, Cally	3/4/2022	1.8	Analyze ACR responses related to the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	3/4/2022	1.3	Analyze claim and ACR responses for retired employees asserted against the Department of Education.
McNulty, Emmett	3/4/2022	0.8	Perform review of newly filed claims to ensure claims are marked with correct claim categorization
McNulty, Emmett	3/4/2022	2.4	Perform review of supporting documentation of AP claims asserted against the Department of Transportation and Public Works to collect key invoice data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/4/2022	2.7	Perform review of AP claims to collect key invoice data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/4/2022	2.2	Perform review of AP claims to collect key invoice data points for the creation of claim reconciliation workbooks
Otero Gilmer, Kathryn	3/4/2022	2.3	Analyze ACR claim responses from former Department of Education employees
Otero Gilmer, Kathryn	3/4/2022	1.9	Analyze ACR claim responses for the Department of Treasury
Otero Gilmer, Kathryn	3/4/2022	1.4	Analyze ACR claim responses for the Puerto Rico Police Bureau
Otero Gilmer, Kathryn	3/4/2022	2.6	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Pogorzelski, Jon	3/4/2022	2.7	Analyze claims from former employees of the Department of Justice for the ACR reconciliation process.
Pogorzelski, Jon	3/4/2022	2.3	Prepare analysis of Department of Social Services ACR responses pertaining to law 89 to categorize for Commonwealth review.
Pogorzelski, Jon	3/4/2022	1.7	Prepare modifications to ACR analysis to capture additional identifying information for Department of Education claimants.
Pogorzelski, Jon	3/4/2022	1.3	Review claim, mailing and ACR responses asserted against the Department of Health by current employees to prepare analysis for agency review.
Potesta, Tyler	3/4/2022	2.6	Review analysis of pension and case assertions related to public employee claims.
Potesta, Tyler	3/4/2022	2.9	Review analysis of substantive duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/4/2022	2.3	Prepare analysis for claims that have been flagged for transfer to commonwealth agency for review.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	3/4/2022	3.2	Continue to review small dollar trade claims to determine if the liabilities are unliquidated.
Rushabh, Shah	3/4/2022	1.7	Review the claim support documents to determine the amount asserted against the various agencies.
Rushabh, Shah	3/4/2022	0.9	Update the claim support documents based on internal review and support documents provided by the government.
Rushabh, Shah	3/4/2022	0.7	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Sigman, Claudia	3/4/2022	1.9	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/4/2022	0.6	Review claims asserting liability for law 96 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/4/2022	1.1	Analyze claims asserting liability for romerazo to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/4/2022	2.1	Analyze duplicate asserted wage claims to prepare claims for upcoming objections
Simoneaux, Nicole	3/4/2022	1.3	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/4/2022	2.1	Capture information from supplemental documents provided by O'Neill related to unliquidated litigation claims to identify Alternative Dispute Resolution (ADR) qualifications.
Simoneaux, Nicole	3/4/2022	2.4	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/4/2022	0.7	Organize and analyze a consolidated population of cases that assert a Law 9 liability to identify them for settlement.
Sladkov, Anthony	3/4/2022	2.3	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/4/2022	1.1	Analyze mailing responses pertaining to trade claims to identify key data points to assist agency with reconciliation process.
Sladkov, Anthony	3/4/2022	1.2	Perform review of completed claims reconciliation workbook to identify next steps in reconciliation process
Sladkov, Anthony	3/4/2022	1.6	Review claim, mailing and email responses for trade claims asserted against the Department of Health to complete analysis for Agency review.
Hall, Kara	3/5/2022	1.2	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/5/2022	1.1	Analyze claims for retired teachers asserting wage violations and pension disputes by the Department of Education.
Hall, Kara	3/5/2022	1.9	Review claim, mailing and ACR responses asserted against the Department of Education and the Teachers Retirement System to complete analysis for agency review.
Harmon, Kara	3/5/2022	0.4	Review analysis of new filed claims to respond to inquire on proper claim treatment from E. McNulty
McNulty, Emmett	3/5/2022	0.2	Review AP claims asserted against the Department of Transportation and Public Works to collect invoice data for the creation of claim reconciliation workbooks
McNulty, Emmett	3/5/2022	0.2	Perform review of newly filed claims to ensure claims are marked with correct claim categorization
Herriman, Jay	3/6/2022	0.7	Incorporate changes to the claims reconciliation threshold presentation provided by Proskauer
Herriman, Jay	3/6/2022	3.2	Prepare presentation related to the setting of claims reconciliation thresholds as requested by Proskauer
Simoneaux, Nicole	3/6/2022	2.1	Update master tracker to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Simoneaux, Nicole	3/6/2022	0.7	Capture information from supplemental documents provided by O'Neill related to unliquidated litigation claims to identify Alternative Dispute Resolution (ADR) qualifications.
Allison, Roger	3/7/2022	2.8	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure completeness and accuracy of the claim relationships.
Allison, Roger	3/7/2022	2.4	Review analysis of claims in ACR queued to be included on the next cross-debtor substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/7/2022	2.1	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claims are indeed duplicative.
Allison, Roger	3/7/2022	2.7	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.
Chester, Monte	3/7/2022	2.7	Perform analysis of new ACR letter responses submitted by individuals asserting wage related liability to identify if the claim is duplicative to others submitted by the individual.
Chester, Monte	3/7/2022	1.9	Perform analysis of ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Collier, Laura	3/7/2022	1.2	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/7/2022	2.6	Analyze unliquidated litigation claims and support to determine potential asserted liabilities

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/7/2022	2.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	3/7/2022	2.8	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	3/7/2022	2.2	Review claims identified for upcoming no liability claim objections
DiNatale, Trevor	3/7/2022	1.2	Review newly filed objection responses to claims pending objection
DiNatale, Trevor	3/7/2022	2.9	Update claim summary report highlighting fully unliquidated claims transferred to ADR process
DiNatale, Trevor	3/7/2022	1.6	Review litigation reconciliation detail provided by DOJ related to judgement and settlements
Erlach, Nicole	3/7/2022	2.3	Review bondholder claimant's brokerage statements to reconcile claimed amount against Commonwealth bond CUSIPS to identify claims to be expunged.
Erlach, Nicole	3/7/2022	1.4	Review bondholder claimant's brokerage statements to reconcile claimed amount against Commonwealth bond CUSIPS to identify claims to be expunged.
Erlach, Nicole	3/7/2022	2.6	Perform reconciliation of bondholder claim amounts against asserted CUSIPS to determine if the claim is based solely on General Obligation bonds issued by the Commonwealth in order to prepare for expungement.
Erlach, Nicole	3/7/2022	2.1	Analyze bondholder claimant's brokerage statements to identify issuers of asserted bonds to determine next steps.
Fiore, Nick	3/7/2022	1.1	Review analysis of claims in ACR asserting non-title III agencies in order to determine next steps for claim resolution.
Fiore, Nick	3/7/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/7/2022	2.7	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/7/2022	2.4	Review analysis of claims in ACR queued to be included on the next cross debtor duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/7/2022	0.6	Review listing of claims in ACR that recently received additional mailing responses, making updates to the master ACR claims tracker where applicable.
Hall, Kara	3/7/2022	2.2	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/7/2022	1.4	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/7/2022	2.7	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to agency.
Hall, Kara	3/7/2022	2.9	Review claim, mailing and ACR responses asserted against the Department of Family and Department of Health to complete analysis for agency review.
Harmon, Kara	3/7/2022	1.3	Review claims to be included on Omnibus objections
Harmon, Kara	3/7/2022	1.8	Review analysis of employee related claims in ACR for transfer to AAFAF / asserted agencies for initial determination
Herriman, Jay	3/7/2022	2.6	Review Claims to be removed from the ACR process and placed on an Omnibus Claims objection
McGee, Cally	3/7/2022	2.4	Develop analysis of assertions in ACR related union grievance claim for AAFAF review.
McGee, Cally	3/7/2022	2.3	Perform QC review of new public employee responses to categorize for Commonwealth review.
McGee, Cally	3/7/2022	2.1	Prepare analysis of ACR public employee responses related to unpaid wages for transfer to Commonwealth agencies.
McGee, Cally	3/7/2022	1.1	Review claims and ACR responses for retired employees of the Department of Education.
McNulty, Emmett	3/7/2022	2.7	Analyze the supporting documents of AP claims to collect key data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/7/2022	2.3	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	3/7/2022	1.8	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	3/7/2022	1.4	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	3/7/2022	1.2	Create claim reconciliation workbooks for creditor AP claims to be sent to the Commonwealth agencies for their final reconciliation
Otero Gilmer, Kathryn	3/7/2022	2.4	Analyze ACR and claim responses asserted against the Department of Education by former employees to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/7/2022	2.7	Analyze ACR and claim responses asserted against the Department of Education by current employees to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/7/2022	1.9	Analyze ACR claim responses for the Department of Treasury.
Otero Gilmer, Kathryn	3/7/2022	2.4	Analyze ACR claim responses for the Department of Agriculture.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	3/7/2022	2.2	Review analysis of litigation asserted within ACR claims to determine appropriate treatment.
Potesta, Tyler	3/7/2022	2.4	Review analysis of agencies in order to prepare claims for transfer to the appropriate commonwealth agency.
Potesta, Tyler	3/7/2022	2.7	Review analysis of claims marked to be sent to the commonwealth agencies and ensure they are being sent to the appropriate agencies.
Potesta, Tyler	3/7/2022	2.9	Review analysis of claims marked to be sent to the commonwealth agencies and ensure all the appropriate assertions have been captured.
Rushabh, Shah	3/7/2022	3.1	Review proofs of claims filed against the Commonwealth of Puerto Rico to determine if the claimant asserts unliquidated liabilities.
Rushabh, Shah	3/7/2022	2.8	Analyze court documents provided with the proofs of claims to identify potentially unliquidated liabilities.
Sigman, Claudia	3/7/2022	1.9	Analyze new supplemental ACR responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/7/2022	1.4	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	3/7/2022	2.3	Analyze public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/7/2022	1.7	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	3/7/2022	0.9	Compile and organize Phase 1 identifying information and pleadings in a master ADR tracker on case by case basis for Proskauer
Simoneaux, Nicole	3/7/2022	1.2	Update master tracker to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Simoneaux, Nicole	3/7/2022	1.2	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/7/2022	2.1	Capture additional information from pleadings attached to POCs in order to make detailed amendments to ADR review notes for Proskauer review
Simoneaux, Nicole	3/7/2022	2.2	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/7/2022	1.7	Create report of claims identified for ADR transfer highlighting next steps by summarizing pleadings and supporting documentation provided by O'Neill

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	3/7/2022	2.1	Review claim, mailing and email responses for trade claims asserted against the Department of Health to complete analysis for Agency review.
Sladkov, Anthony	3/7/2022	1.6	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/7/2022	1.7	Review the support documents filed with the Department of Health claims to determine outstanding amounts.
Sladkov, Anthony	3/7/2022	0.6	Prepare updates to the AP claim reconciliation tracker for AAFAF review
Sladkov, Anthony	3/7/2022	2.3	Review claim, mailing and email responses for trade claims against the Commonwealth of Puerto Rico to complete analysis for agency review.
Sladkov, Anthony	3/7/2022	0.9	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	3/7/2022	1.9	Review substantive duplicate claim objection exhibit to determine surviving claims assertions
Wirtz, Paul	3/7/2022	1.8	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/7/2022	2.2	Quality review filed claim liquidation analysis in order to determine next steps for AP reconciliation
Wirtz, Paul	3/7/2022	1.7	Analyze PACA claim assertions in order to determine next steps for AP reconciliation
Wirtz, Paul	3/7/2022	2.4	Quality review filed claim liquidation analysis in order to determine next steps for AP reconciliation
Zeiss, Mark	3/7/2022	1.9	Prepare summary report of claimant objection responses for internal and Proskauer review
Zeiss, Mark	3/7/2022	1.3	Review updated objection response file from Prime Clerk to identify new responses for review
Allison, Roger	3/8/2022	2.9	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/8/2022	2.4	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/8/2022	2.3	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.
Chester, Monte	3/8/2022	1.7	Analyze new ACR letter responses for individuals with multiple claims to ensure duplicate assertions are marked for objection.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	3/8/2022	2.9	Analyze updated ACR letter population to identify duplicative claims for inclusion on upcoming objections.
Chester, Monte	3/8/2022	1.8	Analyze updated ACR letter population to identify duplicative claims for inclusion on upcoming objections.
Collier, Laura	3/8/2022	2.6	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/8/2022	0.8	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	3/8/2022	2.3	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	3/8/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	3/8/2022	1.3	Prepare updated unliquidated litigation outreach summary file for O'Neill review
DiNatale, Trevor	3/8/2022	2.2	Perform review of claims identified for substantive duplicate claim objections
DiNatale, Trevor	3/8/2022	0.6	Analyze claims identified for upcoming satisfied claim objections
DiNatale, Trevor	3/8/2022	0.9	Analyze claims identified for upcoming late filed objections
Erlach, Nicole	3/8/2022	2.6	Analyze brokerage statements attached to bondholder claims as support to perform reconciliation of claimed amount against Puerto Rico General Obligation bond CUSIPs.
Erlach, Nicole	3/8/2022	2.4	Reconcile supporting documentation of bondholder claims against the filed amount in order to determine next steps in the reconciliation process.
Erlach, Nicole	3/8/2022	2.9	Perform reconciliation of bondholder claim amounts against asserted CUSIPS to determine if the claim is based solely on General Obligation bonds issued by the Commonwealth in order to prepare for expungement.
Fiore, Nick	3/8/2022	2.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/8/2022	1.1	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/8/2022	0.7	Review listing of claimant response letters that may be associated with the incorrect claim in order to determine next steps.
Hall, Kara	3/8/2022	2.4	Review new ACR claims for retired teachers asserting labor law violations to prepare transfer of ACR Tracker data to the asserted agencies.
Hall, Kara	3/8/2022	2.8	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/8/2022	1.2	Review claims for retired employees previously employed in the Department of Education to capture data as requested by AAFAF.
Hall, Kara	3/8/2022	2.6	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	3/8/2022	1.7	Review analysis of consolidated workbook of outreach responses for ACR claims to be transferred to Commonwealth agencies
Harmon, Kara	3/8/2022	2.2	Review draft notice to remove claims from ACR to be placed on Omnibus objection
Harmon, Kara	3/8/2022	0.9	Review duplicate claim analysis from T. Potesta to provide comments related to upcoming omnibus objections
Herriman, Jay	3/8/2022	1.1	Review analysis of remaining Claims listed on adjourned omnibus Claim objections
Herriman, Jay	3/8/2022	0.8	Review analysis of additional claims to be sent to O'Neill for creditor outreach
Herriman, Jay	3/8/2022	0.4	Research and respond to email from EY related to Claims filed against the General Services Administration
Herriman, Jay	3/8/2022	1.3	Review responses received from Creditors related to Claims on Omnibus objections
Herriman, Jay	3/8/2022	0.9	Review claims to be included on a substantive duplicate claim objection
Herriman, Jay	3/8/2022	1.1	Review analysis of claim reconciliation worksheet related to accounts payable claim with over 6,000 open invoices
Herriman, Jay	3/8/2022	1.2	Review analysis of Claims asserting liability related to GO bonds to be satisfied per the plan of adjustment
McGee, Cally	3/8/2022	1.9	Analyze public employee claims across various agencies to capture data as requested by AAFAF.
McGee, Cally	3/8/2022	2.6	Review ACR mailing responses filed by Department of Education employees to identify key data points prior to sending to agency for review.
McGee, Cally	3/8/2022	2.3	Prepare analysis of claims from employees of the Puerto Rico Police Bureau for the ACR reconciliation process.
McNulty, Emmett	3/8/2022	1.4	Create claim reconciliation workbooks for creditor AP claims to be sent to the Commonwealth agencies for their final reconciliation
McNulty, Emmett	3/8/2022	3.2	Analyze the supporting documents of AP claims to collect key data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/8/2022	2.4	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/8/2022	1.8	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/8/2022	0.9	Review population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
Otero Gilmer, Kathryn	3/8/2022	2.2	Analyze ACR claim responses for the Department of Treasury.
Otero Gilmer, Kathryn	3/8/2022	2.7	Analyze ACR claims asserted against the Department of Education by former employees to prepare analysis for transfer to Agency.
Otero Gilmer, Kathryn	3/8/2022	2.6	Analyze ACR claim responses from employees of the Department of Family.
Otero Gilmer, Kathryn	3/8/2022	2.3	Analyze ACR claims asserted against the Department of Education by current employees to prepare analysis for transfer to Agency.
Potesta, Tyler	3/8/2022	1.6	Review analysis of claims marked as cross debtor duplicates on the upcoming objection to ensure the matches are correct.
Potesta, Tyler	3/8/2022	2.3	Review analysis of claims marked as substantive duplicates on the upcoming objection to ensure the matches are correct.
Potesta, Tyler	3/8/2022	2.4	Prepare analysis of agencies to determine whether they are subject to the title III proceedings.
Rushabh, Shah	3/8/2022	2.1	Reconcile the liabilities listed with the support documents against the amount asserted by the claimant.
Rushabh, Shah	3/8/2022	2.4	Reconcile asserted totals against the payment data to update the claim reconciliation documents for agency review.
Rushabh, Shah	3/8/2022	3.2	Review claim support documents to determine if the claimant asserts unliquidated liabilities.
Sigman, Claudia	3/8/2022	1.2	Analyze new supplemental mailing responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/8/2022	1.9	Update ACR claim substantive duplicate tracker identifying claims for upcoming objections
Sigman, Claudia	3/8/2022	2.6	Review ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	3/8/2022	2.7	Analyze claims asserting public employee liabilities where creditor filed multiple claims to determine if duplicate objection is appropriate
Simoneaux, Nicole	3/8/2022	1.5	Analyze translated documentation provided by O'Neill to find newly asserted pleadings and to discuss for ADR transfer qualifications.
Simoneaux, Nicole	3/8/2022	2.3	Analyze and identify settled police objections on a claim basis to identify them as unqualified for ADR transfer.
Simoneaux, Nicole	3/8/2022	1.1	Provide modifications and additions to the existing claims in a master file containing a comprehensive population of unliquidated litigation claims that provide a consolidated data source for Proskauer review.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	3/8/2022	0.6	Capture additional information from pleadings attached to POCs in order to make detailed amendments to ADR review notes for Proskauer review
Simoneaux, Nicole	3/8/2022	2.1	Create report of claims identified for ADR transfer highlighting next steps by summarizing pleadings and supporting documentation provided by O'Neill
Sladkov, Anthony	3/8/2022	1.9	Review claims filed against the Department of Health to capture information as requested by Proskauer.
Sladkov, Anthony	3/8/2022	2.4	Review mailing responses for unreconciled trade claims to identify key data points to assist agency with reconciliation process.
Sladkov, Anthony	3/8/2022	0.9	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/8/2022	1.4	Perform QC of claims reconciliation workbooks for asserted departments to prepare for additional review.
Sladkov, Anthony	3/8/2022	1.2	Analyze returned claim reconciliation workbooks from the Department of Health in order to determine follow up opportunities with the agency.
Sladkov, Anthony	3/8/2022	1.1	Verify invoice detail to confirm asserted liabilities in the claims reconciliation workbooks.
Wirtz, Paul	3/8/2022	1.9	Analyze amended claim objections to review for accuracy
Wirtz, Paul	3/8/2022	2.4	Review modify amount claim objections to ensure accuracy
Wirtz, Paul	3/8/2022	2.3	Analyze mailing responses in order to determine substantive duplicate population
Wirtz, Paul	3/8/2022	1.8	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/8/2022	2.2	Review returned claim reconciliation workbooks from the department of education in order to determine next steps
Zeiss, Mark	3/8/2022	0.8	Prepare report of ACR claims that assert multiple liabilities for Proskauer review
Zeiss, Mark	3/8/2022	2.2	Prepare detail report of Commonwealth bondholder claims that can be expunged on the Plan Effective Date for internal and Proskauer review
Zeiss, Mark	3/8/2022	0.7	Revise summary report of claimant objection responses for internal and Proskauer review per Proskauer comments
Allison, Roger	3/9/2022	2.4	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/9/2022	2.7	Perform QC on the May substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	3/9/2022	2.1	Perform QC on the substantive duplicate draft analysis to ensure the claimants, assertions, and Debtors of the surviving and objected to claims are the same.
Allison, Roger	3/9/2022	2.6	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.
Allison, Roger	3/9/2022	1.9	Perform QC of claim relationships queued for the next substantive duplicate objection to ensure the creditor, Debtor, and asserted laws are duplicative.
Chester, Monte	3/9/2022	2.3	Review claims containing salary scale assertions to identify duplicates for objections.
Chester, Monte	3/9/2022	2.6	Analyze new ACR letter responses for individuals with multiple claims to ensure duplicate assertions are marked for objection.
Collier, Laura	3/9/2022	2.9	Analyze identified litigation claims pertaining to case 1994-ACT-013 to determine liquidated amounts from data provided
Collier, Laura	3/9/2022	2.7	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/9/2022	2.3	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
DiNatale, Trevor	3/9/2022	2.8	Analyze claims identified for upcoming cross debtor duplicate objections
DiNatale, Trevor	3/9/2022	0.9	Prepare summary report of class action plaintiff detail for potential inclusion in MIP list
DiNatale, Trevor	3/9/2022	3.1	Review claims identified for upcoming substantive duplicate objections
Erlach, Nicole	3/9/2022	1.8	Review bondholder claim bases to confirm claimant asserts solely Puerto Rico Commonwealth General Obligation bond liabilities in order to prepare claim for expungement.
Erlach, Nicole	3/9/2022	2.2	Analyze bondholder claim mailing responses to reconcile asserted CUSIPs against the claimed total in order to identify claims to expunge.
Erlach, Nicole	3/9/2022	2.1	Review bondholder claim bases to confirm claimant asserts solely Puerto Rico Commonwealth General Obligation bond liabilities in order to prepare claim for expungement.
Fiore, Nick	3/9/2022	1.4	Review analysis of claims in ACR asserting non-title III agencies in order to determine if a claim split is necessary.
Fiore, Nick	3/9/2022	0.4	Review claim reconciliation commentary from the AAFAF team in order to update the master ACR claims tracker.
Fiore, Nick	3/9/2022	0.6	Prepare summary file identifying ACR claims requiring additional mailings for Prime Clerk review
Fiore, Nick	3/9/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	3/9/2022	1.6	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/9/2022	0.7	Review listing of claim splits in order to update flags for claim in ACR.
Hall, Kara	3/9/2022	2.2	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	3/9/2022	2.9	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.
Hall, Kara	3/9/2022	1.7	Review claims for retired employees previously employed in the Department of Education and Department of Family to capture data as requested by AAFAF.
Hall, Kara	3/9/2022	2.3	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for agency review.
Harmon, Kara	3/9/2022	0.7	Review analysis of claim splits for creditors asserting AEELA savings and dividends
Harmon, Kara	3/9/2022	1.7	Review analysis of consolidated workbook of outreach responses for ACR claims to be transferred to Commonwealth agencies
Harmon, Kara	3/9/2022	0.9	Review analysis of claims asserting secured status for goods related to construction sites to confirm proper placement on upcoming objections
Harmon, Kara	3/9/2022	2.1	Review analysis of responses received from claimants related to claims transferred into ACR
Harmon, Kara	3/9/2022	1.3	Review analysis of potential cross debtor duplicate litigation claims
Herriman, Jay	3/9/2022	1.3	Review response from AAFAF related to Inter-Governmental claims
McGee, Cally	3/9/2022	1.8	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
McGee, Cally	3/9/2022	2.4	Analyze public employee claims asserted against various agencies to prepare workbook for transfer for initial determination.
McGee, Cally	3/9/2022	2.3	Review claims and ACR responses for retired employees of the Department of Family.
McNulty, Emmett	3/9/2022	1.7	Create claim reconciliation workbooks for creditor AP claims to be sent to the Commonwealth agencies for their final reconciliation
McNulty, Emmett	3/9/2022	3.1	Collect creditor invoice and account statement data to create claim reconciliation workbooks to assist in claim reconciliation process
McNulty, Emmett	3/9/2022	0.1	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/9/2022	1.6	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/9/2022	2.6	Analyze the supporting documents of AP claims to collect key data points for the creation of claim reconciliation workbooks
Otero Gilmer, Kathryn	3/9/2022	2.1	Analyze claim and ACR responses for retired employees asserted against the Puerto Rico Police Bureau.
Otero Gilmer, Kathryn	3/9/2022	2.4	Analyze ACR claim responses from former Department of Education employees.
Otero Gilmer, Kathryn	3/9/2022	2.2	Analyze ACR claim responses from current Department of Education employees.
Otero Gilmer, Kathryn	3/9/2022	2.6	Analyze claims and ACR responses asserting wage increases against the Department of Family
Pogorzelski, Jon	3/9/2022	2.3	Analyzed ACR claims asserted against the Commonwealth of Puerto Rico related to law 89 and law 164 to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	3/9/2022	1.8	Reviewed ACR mailing responses and claims related to the Department of Health to capture key data points requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	3/9/2022	2.4	Review claim, mailing and ACR responses related to union grievances asserted against the Commonwealth of Puerto Rico to complete analysis for agency review.
Potesta, Tyler	3/9/2022	1.9	Review analysis of public employee claims asserting various litigation to ensure they are treated appropriately.
Potesta, Tyler	3/9/2022	2.8	Prepare analysis for AAFAF of claims that assert liabilities against multiple agencies to ensure the data is being sent to the appropriate agency.
Potesta, Tyler	3/9/2022	2.4	Prepare analysis of claims that are marked for objection on the upcoming duplicate objection.
Rushabh, Shah	3/9/2022	3.1	Continue to review claim support documents to determine if the claimant asserts unliquidated liabilities.
Rushabh, Shah	3/9/2022	1.4	Prepare a summary file of claims that require internal discussions on next steps.
Rushabh, Shah	3/9/2022	2.4	Reconcile the liabilities listed with the support documents against the amount asserted by the claimant.
Rushabh, Shah	3/9/2022	1.4	Update the claim reconciliation summary files based on support documents provided with the proofs of claim and by the Puerto Rican government.
Sigman, Claudia	3/9/2022	1.1	Analyze ACR transferred claims asserting liability for retirement benefits for possible duplicates to add to the upcoming objections
Sigman, Claudia	3/9/2022	2.1	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/9/2022	1.8	Analyze ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Sigman, Claudia	3/9/2022	1.7	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sladkov, Anthony	3/9/2022	0.9	Prepare status updates on analysis of unreconciled claims against various departments.
Sladkov, Anthony	3/9/2022	2.1	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/9/2022	1.2	Analyze trade claims to determine the nature of the asserted amounts to assist with the reconciliation process
Sladkov, Anthony	3/9/2022	2.6	Review the support documents filed with the Department of Health claims to determine outstanding amounts.
Sladkov, Anthony	3/9/2022	1.4	Analyze claim reconciliation workbooks from the Department of Health in order to determine next steps in reconciliation process
Sladkov, Anthony	3/9/2022	0.9	Review invoices related to trade claims identifying key data points to assist with the reconciliation process
Wirtz, Paul	3/9/2022	1.9	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/9/2022	1.7	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Wirtz, Paul	3/9/2022	2.1	Analyze AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	3/9/2022	0.9	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/9/2022	2.2	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Zeiss, Mark	3/9/2022	2.1	Prepare summary report of claimant objection responses for internal and Proskauer review
Zeiss, Mark	3/9/2022	0.8	Review updated objection response file from Prime Clerk to identify new responses for review
Zeiss, Mark	3/9/2022	1.8	Revise notice of adjourned claims report per Proskauer request
Zeiss, Mark	3/9/2022	1.2	Revise Exhibit 301 NOP for claims with new exhibit objection reasons
Allison, Roger	3/10/2022	2.4	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.
Allison, Roger	3/10/2022	2.1	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	3/10/2022	2.8	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.
Allison, Roger	3/10/2022	1.6	Perform QC of claim relationships queued for the next substantive duplicate objection to ensure the creditor, Debtor, and asserted laws are duplicative.
Collier, Laura	3/10/2022	1.7	Analyze identified litigation claims pertaining to case 1994-ACT-013 to determine liquidated amounts from data provided
Collier, Laura	3/10/2022	2.4	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/10/2022	2.8	Analyze litigation claims for asserted case to correlate with DOJ-provided data to determine next steps
Collier, Laura	3/10/2022	0.8	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Erlach, Nicole	3/10/2022	1.4	Analyze bondholder claim mailing responses to reconcile asserted CUSIPs against the claimed total in order to identify claims to expunge.
Erlach, Nicole	3/10/2022	2.9	Analyze bondholder claimant's brokerage statements to identify issuers of asserted bonds to determine next steps.
Erlach, Nicole	3/10/2022	2.2	Analyze brokerage statements attached to bondholder claims as support to perform reconciliation of claimed amount against Puerto Rico General Obligation bond CUSIPs.
Erlach, Nicole	3/10/2022	1.7	Reconcile supporting documentation of bondholder claims against the filed amount in order to determine next steps in the reconciliation process.
Fiore, Nick	3/10/2022	0.4	Analyze supplemental mailing response data in order to update the ACR claims trackers.
Fiore, Nick	3/10/2022	1.6	Analyze the 3/9/2022 ACR mailing and return mail report from the Prime Clerk team in order to update the ACR claims tracker where applicable
Fiore, Nick	3/10/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/10/2022	1.4	Prepare extract of new ACR responses that includes claimant identifying information to be added to the ACR response review file.
Fiore, Nick	3/10/2022	1.9	Analyze the 3/9/2022 ACR response report from the Prime Clerk team in order to update the ACR claims tracker where applicable
Hall, Kara	3/10/2022	2.8	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/10/2022	2.3	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/10/2022	2.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	3/10/2022	1.7	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.
Harmon, Kara	3/10/2022	0.8	Review analysis of claims in ACR who responded to initial outreach asserting litigation claims to determine next steps for claims reconciliation
Harmon, Kara	3/10/2022	1.7	Review claims to be transferred into ADR
Harmon, Kara	3/10/2022	1.1	Review duplicate claims per request from Proskauer to determine proper objection for May omnibus hearing
Harmon, Kara	3/10/2022	2.2	Review claims in prep of removing from ACR process and placing on Omnibus objection
Herriman, Jay	3/10/2022	1.3	Review completed claim reconciliation worksheets provided by AAFAF
Herriman, Jay	3/10/2022	1.2	Review claims asserting liability related to Bonds for inclusion on Omnibus objection
Herriman, Jay	3/10/2022	1.1	Review analysis of unliquidated accounts payable claims in prep of call with A&M team
Herriman, Jay	3/10/2022	1.1	Review ACR mailing responses related to data requests sent out by various Commonwealth agencies
Herriman, Jay	3/10/2022	0.8	Review weekly report from Prime Clerk related to claims in ACR
Herriman, Jay	3/10/2022	0.7	Review analysis of claims asserting administrative priority
McGee, Cally	3/10/2022	0.3	Review new public employee responses to identify additional asserted liabilities as requested by AAFAF
McGee, Cally	3/10/2022	1.2	Review new ACR claims for retired Teachers asserting labor law violations to prepare transfer of ACR Tracker.
McGee, Cally	3/10/2022	1.9	Analyze public employee claims to capture information as requested by AAFAF.
McGee, Cally	3/10/2022	1.7	Prepare analysis of ACR public employee responses relating to title III agencies for transfer to AAFAF.
McGee, Cally	3/10/2022	1.6	Prepare analysis of claims from employees of the Department of Correction and Rehabilitation for the ACR reconciliation process.
McGee, Cally	3/10/2022	1.1	Prepare analysis of ACR public employee responses related to Law 89 for transfer to Commonwealth agencies.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	3/10/2022	2.2	Review ACR mailing responses filed by Department of Family employees to identify key data points prior to sending to agency for review.
McNulty, Emmett	3/10/2022	0.7	Perform review of ACR transferred claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	3/10/2022	2.1	Collect creditor invoice and account statement data to create claim reconciliation workbooks to assist in claim reconciliation process
McNulty, Emmett	3/10/2022	0.4	Review newly filed claims to give claims proper claim categorization for the upcoming claims objections
McNulty, Emmett	3/10/2022	0.8	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/10/2022	2.7	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
Otero Gilmer, Kathryn	3/10/2022	2.1	Analyze ACR claim responses from current Department of Family employees.
Otero Gilmer, Kathryn	3/10/2022	2.6	Analyze claim and ACR responses for retired employees asserted against the Family and Children Administration.
Otero Gilmer, Kathryn	3/10/2022	2.4	Analyze ACR claim responses from current Department of Education employees.
Otero Gilmer, Kathryn	3/10/2022	2.2	Analyze claim and ACR responses for retired employees asserted against the Department of Sports and Recreation.
Pogorzelski, Jon	3/10/2022	2.3	Reviewed ACR claims asserted against the Department of Education by current employees to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	3/10/2022	2.4	Review claim, mailing and ACR responses asserted against non-title III entities to flag claims for objection.
Pogorzelski, Jon	3/10/2022	1.9	Prepare analysis of ACR public employee responses relating to title III agencies for transfer to AAFAF.
Potesta, Tyler	3/10/2022	2.8	Review analysis of public employee mailing response to ensure duplicative claims are objected.
Potesta, Tyler	3/10/2022	2.4	Review analysis of assertions contained within public employee mailing and ACR responses for transfer to the appropriate commonwealth agencies.
Potesta, Tyler	3/10/2022	2.3	Review analysis of public employee claims to determine appropriate treatment for splitting claims.
Rushabh, Shah	3/10/2022	1.9	Create a review file for Prime Clerk identifying claims that are potentially unliquidated.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	3/10/2022	2.8	Review unreconciled accounts payable claims to identify supporting documentation to prepare reconciliation questions for agency review.
Sigman, Claudia	3/10/2022	2.7	Analyze claims transferred to ACR process to identify claimants asserting duplicative liabilities for upcoming objections
Sigman, Claudia	3/10/2022	1.4	Review population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/10/2022	0.8	Review ACR transferred claims asserting law 96 for possible duplicates to add to the upcoming objections
Sigman, Claudia	3/10/2022	2.2	Review population of ACR transferred claims asserting liability for salary increases to determine if they are duplicative in preparation for upcoming objections.
Sladkov, Anthony	3/10/2022	1.8	Analyze unreconciled AP claims to identify supporting invoice information to prepare reconciliation questions for agency review
Sladkov, Anthony	3/10/2022	0.9	Review trade related claims identifying outstanding invoices to assist with reconciliation process.
Sladkov, Anthony	3/10/2022	1.3	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/10/2022	2.2	Review the support documents filed with the Department of Health claims to determine outstanding amounts.
Wirtz, Paul	3/10/2022	2.2	Analyze AP claims asserted against the Department of Health to identify invalid invoices for upcoming reduce and allow objections
Wirtz, Paul	3/10/2022	2.1	Review AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	3/10/2022	1.4	Analyze claim reconciliation workbooks from the Department of Health in order to determine follow up opportunities with the agency
Wirtz, Paul	3/10/2022	2.3	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Wirtz, Paul	3/10/2022	1.6	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Zeiss, Mark	3/10/2022	2.3	Revise summary report of claimant objection responses for internal and Proskauer review per Proskauer comments
Zeiss, Mark	3/10/2022	1.4	Prepare summary report of claimant responses for internal review
Allison, Roger	3/11/2022	2.7	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.
Allison, Roger	3/11/2022	2.2	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/11/2022	2.9	Analyze litigation claims for asserted case to correlate with DOJ-provided data to determine next steps
Collier, Laura	3/11/2022	2.8	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/11/2022	2.6	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Erlach, Nicole	3/11/2022	2.4	Perform reconciliation of bondholder claimant brokerage statements against proofs of claim to identify the bond issuers liable for the asserted amount.
Erlach, Nicole	3/11/2022	2.1	Perform reconciliation of bondholder claimant brokerage statements against proofs of claim to identify the bond issuers liable for the asserted amount.
Erlach, Nicole	3/11/2022	2.6	Review bondholder claims with no supporting documentation to confirm the claimant has explicitly asserted Commonwealth General Obligation bonds as their underlying liability to prepare the claim for expungement.
Fiore, Nick	3/11/2022	1.7	Analyze ACR claim transfer to AAFAF file in order to determine if ACR claim types or responsible agencies should be updated.
Fiore, Nick	3/11/2022	0.4	Prepare updated summary of claims in ACR that need to be sent an additional information request letter.
Fiore, Nick	3/11/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/11/2022	1.9	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/11/2022	1.1	Review analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Hall, Kara	3/11/2022	2.7	Review claims for retired employees previously employed in the Department of Education to capture data as requested by AAFAF.
Hall, Kara	3/11/2022	0.6	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for agency review.
Hall, Kara	3/11/2022	2.4	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/11/2022	2.9	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to the agency.
Harmon, Kara	3/11/2022	2.6	Review analysis of cross-debtor duplicate claims for inclusion on May omnibus objections
Harmon, Kara	3/11/2022	1.3	Review analysis of cross-debtor duplicate claims for inclusion on May omnibus objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/11/2022	2.2	Review analysis of cross-debtor duplicate claims for inclusion on May omnibus objections
Harmon, Kara	3/11/2022	1.6	Review claims in ACR to be transferred to AAFAF for review and initial determination
Harmon, Kara	3/11/2022	0.8	Review multiple emails from AAFAF related to open claims reconciliation questions
Herriman, Jay	3/11/2022	1.8	Update presentation related to setting a claim reconciliation threshold
Herriman, Jay	3/11/2022	0.9	Review materials related to litigation claims to be discharged provided by the DOJ
Herriman, Jay	3/11/2022	0.3	Review draft letter to be sent to unresponsive creditors related to tax refund claims
McGee, Cally	3/11/2022	2.6	Prepare analysis of claims from employees of the Department of Education for the ACR reconciliation process.
McGee, Cally	3/11/2022	2.3	Review claims and ACR responses for retired employees of the Department of Health.
McGee, Cally	3/11/2022	2.8	Analyze retired public employee claims for various agencies to prepare workbook for transfer for initial determination.
McGee, Cally	3/11/2022	1.4	Prepare analysis of ACR public employee responses related to salary increase for transfer to Commonwealth agencies.
McNulty, Emmett	3/11/2022	1.4	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
McNulty, Emmett	3/11/2022	2.1	Collect creditor invoice and account statement data to create claim reconciliation workbooks to assist in claim reconciliation process
McNulty, Emmett	3/11/2022	1.9	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	3/11/2022	1.8	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
McNulty, Emmett	3/11/2022	1.7	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
Otero Gilmer, Kathryn	3/11/2022	1.8	Analyze ACR claim responses from former Department of Family employees.
Otero Gilmer, Kathryn	3/11/2022	2.1	Analyze ACR claim responses from former Department of Correction and Rehabilitation employees.
Otero Gilmer, Kathryn	3/11/2022	1.7	Analyze pension and public employee related ACR claim responses to the Department of Family and Family and Children Administration to capture data requested by AAFAF for transfer to asserted agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/11/2022	1.1	Analyze ACR claim responses from former Department of Education employees.
Pogorzelski, Jon	3/11/2022	2.1	Analyze current Department of Correction and Rehabilitation public employee ACR responses to capture additional assertions for second transfer to agency.
Pogorzelski, Jon	3/11/2022	2.4	Analyze former Department of Education public employee ACR responses to capture additional assertions for Commonwealth review.
Pogorzelski, Jon	3/11/2022	2.2	Analyze current Department of Family public employee ACR responses related to wage increases to categorize for Commonwealth review.
Pogorzelski, Jon	3/11/2022	1.6	Prepare analysis of claims from current employees of the Department of Education for the ACR reconciliation process.
Potesta, Tyler	3/11/2022	1.9	Prepare analysis of claims that are marked for objection on the upcoming duplicate objection.
Potesta, Tyler	3/11/2022	2.4	Prepare analysis of claim documentation for the claims agent to compile the necessary data for transfer to the commonwealth agencies.
Potesta, Tyler	3/11/2022	2.8	Review analysis of assertions pertaining to public employee claims in order so send to AAFAF for review.
Rushabh, Shah	3/11/2022	3.1	Reconcile the liabilities listed with the support documents against the amount asserted by the claimants.
Rushabh, Shah	3/11/2022	2.8	Review mailing responses sent by the claimants to reconcile the liabilities asserted on the filed claims.
Rushabh, Shah	3/11/2022	1.1	Prepare a summary file of claims that require internal discussions on next steps.
Rushabh, Shah	3/11/2022	2.9	Update the claim reconciliation summary files based on support documents provided with the proofs of claim and by the Puerto Rican government.
Sigman, Claudia	3/11/2022	1.6	Review ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	3/11/2022	2.8	Analyze claims transferred to ACR process to identify claimants asserting duplicative liabilities for upcoming objections
Sigman, Claudia	3/11/2022	1.3	Analyze duplicate asserted wage claims to prepare claims for upcoming omnibus objections
Sladkov, Anthony	3/11/2022	2.3	Analyze Trade claims asserted against the Department of Treasury for outstanding invoice detail to complete reconciliation.
Sladkov, Anthony	3/11/2022	0.8	Prepare status updates on analysis of unreconciled claims against various departments.
Sladkov, Anthony	3/11/2022	1.2	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	3/11/2022	1.1	Analyze claims asserted against the Department of Health identifying key data points to assist with the reconciliation process.
Wirtz, Paul	3/11/2022	1.8	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/11/2022	1.9	Review non-title III claim objections in order to determine assertions accuracy
Wirtz, Paul	3/11/2022	2.4	Analyze duplicative claims in order to prepare claim objection exhibit
Wirtz, Paul	3/11/2022	2.6	Review claim reconciliation workbooks from the department of health in order to determine next steps
Zeiss, Mark	3/11/2022	0.7	Prepare summary report of claimant objection responses for internal and Proskauer review
Zeiss, Mark	3/11/2022	0.8	Review updated objection response file from Prime Clerk to identify new responses for review
Hall, Kara	3/13/2022	2.1	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to agency.
Hall, Kara	3/13/2022	1.6	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Allison, Roger	3/14/2022	2.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Allison, Roger	3/14/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Allison, Roger	3/14/2022	2.4	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	3/14/2022	2.2	Perform quality check of ACR response analysis to ensure the accuracy of the data requested by AAFAF for transfer to the applicable agencies.
Collier, Laura	3/14/2022	2.7	Analyze asserted cases from litigation claims to determine whether judgment or settlement data was provided for upcoming objections
Collier, Laura	3/14/2022	3.1	Analyze DOJ-provided data to reconcile litigation matters with filed claims to determine next steps
Collier, Laura	3/14/2022	2.9	Analyze litigation claims to determine whether the DOJ-provided information is in relation to the asserted case of the respective filed litigation claim to determine next steps
Erlach, Nicole	3/14/2022	1.7	Analyze bondholder claimant's brokerage statements to verify General Obligation bonds add up to the claimed total to confirm the claim can be expunged per the plan.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/14/2022	2.6	Analyze supporting documentation attached to bondholder claims to determine if the claim's liability is based solely on Commonwealth General Obligation bonds to identify claims to prepare for expungement.
Erlach, Nicole	3/14/2022	2.2	Review bondholder claims with no supporting documentation to confirm the creditor asserts Commonwealth General Obligation bond liabilities on the proof of claim to confirm the claim can be prepared for expungement.
Fiore, Nick	3/14/2022	0.9	Review A&M team notes on supplemental mailing data attached to ACR related claims in order to determine if it should be associated with another claim in ACR.
Fiore, Nick	3/14/2022	1.8	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/14/2022	1.1	Review analysis of claims in ACR drafted for future objection in order to ensure accuracy of objection type.
Fiore, Nick	3/14/2022	1.6	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	3/14/2022	0.7	Analyze Proskauer team notes on upcoming claim objections in order to prepare summary of response notes.
Fiore, Nick	3/14/2022	0.3	Analyze claim reconciliation commentary from AAFAF team in order to determine next steps in claims resolution.
Fiore, Nick	3/14/2022	1.1	Analyze ACR mailing report in order to determine which tax related claims need to be sent a final notice information request letter.
Fiore, Nick	3/14/2022	0.3	Prepare first draft of new claim notations for the upcoming ACR status exhibit.
Fiore, Nick	3/14/2022	0.4	Analyze revised final ACR information request letter for tax related claimants in order to ensure completeness of updates.
Hall, Kara	3/14/2022	2.4	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.
Hall, Kara	3/14/2022	2.9	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/14/2022	2.7	Review new ACR claims for retired teachers asserting labor law violations to prepare transfer of ACR Tracker data to the asserted agencies.
Hall, Kara	3/14/2022	2.2	Analyze pension and public employee-related ACR claim responses to the Teachers Retirement System and the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	3/14/2022	0.7	Prepare updated Plan Debtor waterfall report to highlight outstanding claims for reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/14/2022	1.1	Prepare modifications to claims reconciliation presentation for the Commonwealth Plan Debtors as requested by Proskauer
Harmon, Kara	3/14/2022	1.9	Review analysis of claims drafted for May omnibus objections
Harmon, Kara	3/14/2022	1.2	Prepare three Debtor waterfall for claims reconciliation presentation materials
Harmon, Kara	3/14/2022	1.4	Review claims in ACR to be transferred to AAFAF for review and initial determination
Herriman, Jay	3/14/2022	1.6	Review responses received from creditors related to claims filed on Omnibus objections
Herriman, Jay	3/14/2022	0.3	Review final draft of letter to be sent to unresponsive tax refund creditors
Herriman, Jay	3/14/2022	0.3	Review analysis of claims related to the Sugar Corporation
McGee, Cally	3/14/2022	1.2	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for the Department of Education agencies' review.
McGee, Cally	3/14/2022	2.4	Review new ACR claims for retired employees asserting labor law violations to prepare transfer of ACR Tracker.
McGee, Cally	3/14/2022	2.7	Reviewed ACR claims asserted against the Commonwealth of Puerto Rico to prepare analysis for second transfer to Agency.
McGee, Cally	3/14/2022	1.8	Review new ACR and mailing responses to capture information as requested by AAFAF.
McNulty, Emmett	3/14/2022	2.4	Review AP claims with liabilities asserted against numerous Commonwealth agencies to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/14/2022	1.7	Analyze population of Accounts Payable claims to collect specific invoice data to assist in the claims reconciliation process
McNulty, Emmett	3/14/2022	1.9	Review AP claims with invoices asserted against numerous Commonwealth agencies to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/14/2022	2.2	Review supporting documentation of AP claims to collect invoice and account statement data to assist in the AP claims reconciliation process
McNulty, Emmett	3/14/2022	1.4	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
Otero Gilmer, Kathryn	3/14/2022	2.6	Analyze ACR claim responses for the Department of Education.
Otero Gilmer, Kathryn	3/14/2022	2.1	Analyze ACR and claim responses asserted against the Department of Education to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/14/2022	2.4	Analyze ACR claim responses for the Department of Family.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/14/2022	2.3	Analyze ACR and claim responses asserted against the Department of Family to capture information as requested by AAFAF.
Pogorzelski, Jon	3/14/2022	1.8	Analyze proof of claim and mailing responses transferred in to the ACR process asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Pogorzelski, Jon	3/14/2022	2.2	Analyze ACR claims asserted against the Department of Justice by current employees to complete analysis for second transfer to agencies asserted in ACR claims.
Pogorzelski, Jon	3/14/2022	1.9	Develop analysis of ACR responses related to law 89 asserted against the Department of Family to capture data requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	3/14/2022	2.4	Prepare analysis of public employee claims prepared for transfer to the commonwealth agencies for an initial determination pertaining to the assertions.
Potesta, Tyler	3/14/2022	1.8	Review analysis of public employee claims asserting multiple agencies in order to determine the correct commonwealth agency.
Potesta, Tyler	3/14/2022	1.1	Revise analysis pertaining to commonwealth agencies and their inclusion in the title III court process.
Potesta, Tyler	3/14/2022	1.6	Quality check analysis of public employee claims to determine which agency they should be sent to for the initial determination.
Rushabh, Shah	3/14/2022	3.1	Review the support documents provided by the claimant against the liabilities asserted with the filed claims.
Rushabh, Shah	3/14/2022	2.8	Prepare claim summary files based on the reconciliation process for agency review.
Sigman, Claudia	3/14/2022	2.1	Analyze population of ACR transferred claims asserting various labor laws to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/14/2022	1.3	Review new supplemental ACR responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/14/2022	2.2	Analyze duplicative pension/retiree claims already transferred into the ACR process in preparation for objections.
Sigman, Claudia	3/14/2022	2.6	Analyze population of claims already transferred into the ACR Process for possible duplicate claims to add to the upcoming objections
Sigman, Claudia	3/14/2022	0.9	Analyze ACR-transferred claims asserting romerazo for possible duplicates to add to the upcoming objections
Simoneaux, Nicole	3/14/2022	2.1	Update master tracker to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Simoneaux, Nicole	3/14/2022	0.8	Capture asserted case numbers on POC to incorporate them into a comparison against the DOJ data in order to find discrepancies between the sources.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	3/14/2022	2.1	Capture additional information from pleadings attached to POCs in order to make detailed amendments to ADR review notes for Proskauer review
Simoneaux, Nicole	3/14/2022	2.9	Analyze POC attachments to create a fully incorporated and consolidated review including both DOJ and registry data.
Simoneaux, Nicole	3/14/2022	1.2	Review POC data on a case basis provided in the registry in order to further identify case numbers and pleadings.
Sladkov, Anthony	3/14/2022	1.1	Analyze claims asserted against the Department of Health identifying key data points to assist with the reconciliation process.
Sladkov, Anthony	3/14/2022	1.3	Review mailing responses for unreconciled trade claims to identify key data points to assist agency with reconciliation process.
Wirtz, Paul	3/14/2022	2.4	Prepare department of health claim reconciliation waterfall file for review
Wirtz, Paul	3/14/2022	1.9	Review department of health claim reconciliation workbooks in preparation to send to agency
Zeiss, Mark	3/14/2022	2.1	Prepare summary report of claimant objection responses for internal and Proskauer review
Allison, Roger	3/15/2022	2.7	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/15/2022	1.4	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/15/2022	1.9	Review consolidated analysis of ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Chester, Monte	3/15/2022	2.2	Review potentially duplicative claims to identify overlapping assertions to be put on upcoming objections.
Chester, Monte	3/15/2022	1.9	Review potentially duplicative claims to identify overlapping assertions to be put on upcoming objections.
Chester, Monte	3/15/2022	2.1	Perform analysis of ACR responses to identify duplicate claims for upcoming omnibus objections.
Collier, Laura	3/15/2022	1.6	Analyze asserted cases from litigation claims to determine whether judgment or settlement data was provided for upcoming objections
Collier, Laura	3/15/2022	2.9	Analyze DOJ-provided data to reconcile litigation matters with filed claims to determine next steps
Collier, Laura	3/15/2022	2.7	Analyze litigation claims to determine whether the DOJ-provided information is in relation to the asserted case of the respective filed litigation claim to determine next steps

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/15/2022	2.9	Prepare summary file of claimants identified for MIP list highlighting claims settled by plan or resolved for Proskauer review
DiNatale, Trevor	3/15/2022	2.7	Prepare updated May objection tracker for Proskauer review
DiNatale, Trevor	3/15/2022	1.7	Perform review of updated ADR status report relating to newly transferred unliquidated litigation claims
Erlach, Nicole	3/15/2022	2.5	Review internal General Obligation bondholder claim tracker to update list of claims to be sent for expungement.
Erlach, Nicole	3/15/2022	2.4	Review Commonwealth bondholder claims to be expunged per plan language to reconcile asserted CUSIPs against General Obligation bond CUSIPs to confirm the claim can be fully expunged.
Erlach, Nicole	3/15/2022	1.9	Review Commonwealth bondholder claims to be expunged per plan language to reconcile asserted CUSIPs against General Obligation bond CUSIPs to confirm the claim can be fully expunged.
Fiore, Nick	3/15/2022	2.3	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	3/15/2022	1.4	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/15/2022	0.3	Analyze claim reconciliation commentary from AAFAF team in order to determine next steps in claims resolution.
Hall, Kara	3/15/2022	2.8	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/15/2022	2.1	Review new ACR public employee mailing responses and ACR responses filed by Department of Education employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/15/2022	2.3	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/15/2022	2.6	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for agency review.
Harmon, Kara	3/15/2022	1.2	Review analysis of claims transferred to ACR that are now asserting litigation cases to determine next steps for reconciliation / resolution
Harmon, Kara	3/15/2022	0.6	Review analysis of claims to receive final ACR information request
Harmon, Kara	3/15/2022	1.8	Review analysis of claims asserting 503b9 and secured priorities to determine if appropriate for inclusion on upcoming omnibus objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	3/15/2022	0.6	Review listing of administrative claims to determine if allowed and ready for payment
Herriman, Jay	3/15/2022	0.9	Review claim reconciliation worksheets related to the Department of Health
Herriman, Jay	3/15/2022	1.1	Review information provided by the department of health related to Section 330 medical claim
Herriman, Jay	3/15/2022	2.1	Update presentation related to setting of claims reconciliation threshold per input from Proskauer
McGee, Cally	3/15/2022	2.6	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for the Department of Health agencies' review.
McGee, Cally	3/15/2022	1.9	Review claims filed by former employees to capture key data points as requested by AAFAF.
McGee, Cally	3/15/2022	2.1	Review new public employee responses related to Law 89 to categorize for Commonwealth review.
McGee, Cally	3/15/2022	1.7	Review new public employee responses related to the Sila Calderon law to categorize for Commonwealth review.
McNulty, Emmett	3/15/2022	0.7	Review population of claims filed after the commencement of the Confirmation Plan to confirm claims are reflected correctly on official claims register
McNulty, Emmett	3/15/2022	1.3	Review AP claims with invoices asserted against numerous Commonwealth agencies to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/15/2022	2.6	Collect invoice and account statement data from a population of AP claims to assist in the claims reconciliation process
McNulty, Emmett	3/15/2022	3.1	Perform review of accounts payable claims to collect invoice and account statement data to assist in the claims reconciliation process of AP claims
McNulty, Emmett	3/15/2022	1.1	Review supporting documentation of AP claims to collect invoice and account statement data to assist in the AP claims reconciliation process
Otero Gilmer, Kathryn	3/15/2022	2.2	Analyze ACR claims asserted against Department of Education to prepare analysis for transfer to Agency.
Otero Gilmer, Kathryn	3/15/2022	2.1	Analyze ACR claim responses from former employees of the Department of Family.
Otero Gilmer, Kathryn	3/15/2022	2.4	Analyze ACR claims asserted against Department of Education to prepare analysis for transfer to Agency.
Otero Gilmer, Kathryn	3/15/2022	2.7	Analyze ACR claim responses for the Department of Education.
Pogorzelski, Jon	3/15/2022	2.4	Review ACR claims asserted against the Department of Health to capture additional assertions related to salary increases before second transfer to Agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	3/15/2022	2.3	Review ACR claims asserted against the Department of Health related to unpaid wages to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	3/15/2022	2.6	Prepare analysis report of current public employee responses in the ACR process relating to title III agencies for transfer to AAFAF.
Potesta, Tyler	3/15/2022	2.7	Prepare analysis pertaining to litigation claims review of public employee claims to ensure the necessary supporting documentation has been provided.
Potesta, Tyler	3/15/2022	2.9	Review analysis of public employee claim assertions in order to send to the appropriate commonwealth agencies for review.
Potesta, Tyler	3/15/2022	2.3	Review analysis of outstanding public employee claim items to resolve prior to sending to AAFAF for an initial determination.
Rushabh, Shah	3/15/2022	2.9	Create claim reconciliation files for the purposes of agency review.
Rushabh, Shah	3/15/2022	2.6	Reconcile the liabilities asserted by the claimant against the provided support documents.
Rushabh, Shah	3/15/2022	2.2	Analyze the support documents to identify the agencies that owe the potential liabilities.
Sigman, Claudia	3/15/2022	2.4	Review ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Sigman, Claudia	3/15/2022	2.7	Review population of ACR transferred claims asserting unpaid wages to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/15/2022	2.3	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Simoneaux, Nicole	3/15/2022	1.9	Analyze POC attachments to create a fully incorporated and consolidated review including both DOJ and registry data.
Simoneaux, Nicole	3/15/2022	1.7	Provide a consolidated analysis of DOJ case data while incorporating review notes in comparison to registry data.
Simoneaux, Nicole	3/15/2022	0.6	Analyze BART and master tracker case data provided in POCs in order to create a consolidated review that incorporates DOJ case data.
Simoneaux, Nicole	3/15/2022	0.7	Analyze POC attachments to create a fully incorporated and consolidated review including both DOJ and registry data.
Simoneaux, Nicole	3/15/2022	1.1	Review POC data on a case basis provided in the registry in order to further identify case numbers and pleadings.
Simoneaux, Nicole	3/15/2022	2.3	Capture asserted case numbers on POC to incorporate them into a comparison against the DOJ data in order to find discrepancies between the sources.
Sladkov, Anthony	3/15/2022	2.3	Create claims reconciliation workbooks in order determine follow up opportunities with the agency.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	3/15/2022	1.4	Verify invoice detail to confirm asserted liabilities in the claims reconciliation workbooks.
Sladkov, Anthony	3/15/2022	0.9	Review invoices related to trade claims identifying key data points to assist with the reconciliation process
Wirtz, Paul	3/15/2022	2.2	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/15/2022	2.1	Analyze post-petition assertions in AP claim population in order to determine next steps
Wirtz, Paul	3/15/2022	1.8	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/15/2022	1.7	Analyze post-petition assertions in AP claim population in order to determine next steps
Subtotal		1,497.9	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Corbett, Natalie	3/1/2022	0.9	Prepare January Fee Apps
Corbett, Natalie	3/3/2022	0.6	Update and finalize January fee apps
Corbett, Natalie	3/7/2022	0.8	Prepare 11th interim fee apps
Herriman, Jay	3/7/2022	2.1	Prepare the Eleventh Interim fee application
Zeiss, Mark	3/8/2022	1.1	Prepare fee app summary report for active workstreams including objections
Herriman, Jay	3/9/2022	1.4	Update Eleventh Interim fee application with additional workstream details
Corbett, Natalie	3/14/2022	0.3	Finalize 11th interim Fee App
Herriman, Jay	3/14/2022	1.1	Finalize Eleventh Interim Fee Application
Subtotal		8.3	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Fiore, Nick	3/1/2022	0.9	Meeting with K. Harmon and N. Fiore re: Analysis of outstanding claim reconciliation items for claims in ACR.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Fiore, Nick	3/1/2022	0.6	Meeting with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting potential non-title III liabilities.
Harmon, Kara	3/1/2022	0.6	Meeting with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting potential non-title III liabilities.
Harmon, Kara	3/1/2022	0.9	Conference call with K. Harmon and N. Fiore re: Analysis of outstanding claim reconciliation items for claims in ACR.
Harmon, Kara	3/1/2022	0.9	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claims with the department of education
Harmon, Kara	3/1/2022	0.4	Conference call with J. Herriman, K. Harmon and P. Wirtz discussing next steps on AP reconciliation process
Harmon, Kara	3/1/2022	0.4	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for late filed claims
Harmon, Kara	3/1/2022	0.3	Conference call with J. Herriman and K. Harmon related to claims reconciliation workbooks sent directly to Commonwealth agencies for review
Herriman, Jay	3/1/2022	0.3	Conference call with J. Herriman and K. Harmon related to claims reconciliation workbooks sent directly to Commonwealth agencies for review
Herriman, Jay	3/1/2022	0.4	Conference call with J. Herriman, K. Harmon and P. Wirtz discussing next steps on AP reconciliation process
McNulty, Emmett	3/1/2022	0.4	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for late filed claims
Wirtz, Paul	3/1/2022	0.9	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claims with the department of education
Wirtz, Paul	3/1/2022	0.4	Conference call with J. Herriman, K. Harmon and P. Wirtz discussing next steps on AP reconciliation process
Fiore, Nick	3/2/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting ongoing litigation or non-title III liabilities.
Harmon, Kara	3/2/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting ongoing litigation or non-title III liabilities.
Harmon, Kara	3/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to omnibus objection responses
Harmon, Kara	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related ACR responses
Harmon, Kara	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related claims filed after commencement of Plan confirmation hearing
Herriman, Jay	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related claims filed after commencement of Plan confirmation hearing

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	3/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to omnibus objection responses
Herriman, Jay	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related ACR responses
DiNatale, Trevor	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	3/3/2022	1.2	Participate in conference call with K. Harmon and N. Fiore re: Review of prepared analysis of outstanding questions from claimant ACR responses.
Harmon, Kara	3/3/2022	1.2	Participate in conference call with K. Harmon and N. Fiore re: Review of prepared analysis of outstanding questions from claimant ACR responses.
Harmon, Kara	3/3/2022	0.4	Participate in conference call with J. Herriman, K. Harmon, and P. Wirtz related to outstanding AP claims for further reconciliation and resolution
Harmon, Kara	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	3/3/2022	0.4	Participate in conference call with J. Herriman, K. Harmon, and P. Wirtz related to outstanding AP claims for further reconciliation and resolution
Herriman, Jay	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Potesta, Tyler	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Wirtz, Paul	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Collier, Laura	3/4/2022	0.6	Conference call with T. DiNatale, L. Collier and N. Simoneaux regarding review of litigation support documents and Law 9 litigation analysis
DiNatale, Trevor	3/4/2022	0.5	Conference call with J. Herriman, K. Harmon and T. DiNatale regarding updates to GUC claim threshold summary reports

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
DiNatale, Trevor	3/4/2022	0.6	Conference call with T. DiNatale, L. Collier and N. Simoneaux regarding review of litigation support documents and Law 9 litigation analysis
Fiore, Nick	3/4/2022	0.3	Participate in call with K. Harmon and N. Fiore re: Analysis of claim reconciliation commentary from the AAFAF team.
Harmon, Kara	3/4/2022	0.3	Participate in meeting with J. Herriman and K. Harmon related to May omnibus objections
Harmon, Kara	3/4/2022	0.5	Conference call with J. Herriman, K. Harmon and T. DiNatale regarding updates to GUC claim threshold summary reports
Harmon, Kara	3/4/2022	0.4	Participate in conference call with J. Herriman and K. Harmon re: filed litigation claims related to law 9
Harmon, Kara	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
Harmon, Kara	3/4/2022	0.3	Participate in call with K. Harmon and N. Fiore re: Analysis of claim reconciliation commentary from the AAFAF team.
Harmon, Kara	3/4/2022	0.4	Participate in meeting with J. Herriman and K. Harmon related to presentation for Commonwealth claims reconciliation
Herriman, Jay	3/4/2022	0.5	Conference call with J. Herriman, K. Harmon and T. DiNatale regarding updates to GUC claim threshold summary reports
Herriman, Jay	3/4/2022	0.4	Participate in conference call with J. Herriman and K. Harmon re: filed litigation claims related to law 9
Herriman, Jay	3/4/2022	0.3	Participate in meeting with J. Herriman and K. Harmon related to May omnibus objections
Herriman, Jay	3/4/2022	1.2	Call with R. Valentin, O. Figueroa, S. Brown, L. Stafford and S. Ma re: effect of effective date on open litigation
Herriman, Jay	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
Herriman, Jay	3/4/2022	0.4	Participate in meeting with J. Herriman and K. Harmon related to presentation for Commonwealth claims reconciliation
Simoneaux, Nicole	3/4/2022	0.6	Conference call with T. DiNatale, L. Collier and N. Simoneaux regarding review of litigation support documents and Law 9 litigation analysis
Zeiss, Mark	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
Allison, Roger	3/7/2022	0.4	Participate in phone call with R. Allison and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Fiore, Nick	3/7/2022	0.3	Participate in phone call with K. Harmon and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Fiore, Nick	3/7/2022	0.4	Participate in phone call with R. Allison and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Harmon, Kara	3/7/2022	0.3	Participate in phone call with K. Harmon and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Allison, Roger	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Collier, Laura	3/8/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding review of litigation support documentation for unliquidated claims
DiNatale, Trevor	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
DiNatale, Trevor	3/8/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding review of litigation support documentation for unliquidated claims
Fiore, Nick	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Fiore, Nick	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Fiore, Nick	3/8/2022	0.8	Conference call with K. Harmon, T. Potesta and N. Fiore re: review analysis of recently received ACR response in order to determine if they are duplicative of past responses.
Harmon, Kara	3/8/2022	0.8	Conference call with K. Harmon, T. Potesta and N. Fiore re: review analysis of recently received ACR response in order to determine if they are duplicative of past responses.
Harmon, Kara	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Harmon, Kara	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Herriman, Jay	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Potesta, Tyler	3/8/2022	0.8	Conference call with K. Harmon, T. Potesta and N. Fiore re: review analysis of recently received ACR response in order to determine if they are duplicative of past responses.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Potesta, Tyler	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Simoneaux, Nicole	3/8/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding review of litigation support documentation for unliquidated claims
Zeiss, Mark	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Allison, Roger	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Chester, Monte	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Collier, Laura	3/9/2022	0.5	Meeting with T. DiNatale and L. Collier to discuss the analysis of supplemental litigation data to evaluate filed litigation claims for potential objections
DiNatale, Trevor	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
DiNatale, Trevor	3/9/2022	0.3	Conference call with K. Harmon and T. DiNatale regarding review of upcoming May objections
DiNatale, Trevor	3/9/2022	0.5	Meeting with T. DiNatale and L. Collier to discuss the analysis of supplemental litigation data to evaluate filed litigation claims for potential objections
Fiore, Nick	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Fiore, Nick	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	3/9/2022	0.4	Conference call with K. Harmon, T. Potesta and N. Fiore re: Review prepared analysis of claims in ACR asserting litigation.
Harmon, Kara	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	3/9/2022	0.3	Conference call with K. Harmon and T. DiNatale regarding review of upcoming May objections
Harmon, Kara	3/9/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to proposed duplicate objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/9/2022	0.4	Conference call with K. Harmon, T. Potesta and N. Fiore re: Review prepared analysis of claims in ACR asserting litigation.
Harmon, Kara	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Herriman, Jay	3/9/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to proposed duplicate objections
Herriman, Jay	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Potesta, Tyler	3/9/2022	0.4	Conference call with K. Harmon, T. Potesta and N. Fiore re: Review prepared analysis of claims in ACR asserting litigation
Potesta, Tyler	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Potesta, Tyler	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Sigman, Claudia	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Wirtz, Paul	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Allison, Roger	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Fiore, Nick	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Harmon, Kara	3/10/2022	0.4	Conference call with J. Herriman and K. Harmon related to claims asserting priority, secured or administrative status
Harmon, Kara	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Herriman, Jay	3/10/2022	0.3	Participate in a call with R. Shah, P. Wirtz and J. Herriman, re: anomalies identified with the liquidation status of trade claims.
Herriman, Jay	3/10/2022	0.4	Conference call with J. Herriman and K. Harmon related to claims asserting priority, secured or administrative status

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Potesta, Tyler	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Rushabh, Shah	3/10/2022	0.3	Participate in a call with R. Shah, P. Wirtz and J. Herriman, re: anomalies identified with the liquidation status of trade claims.
Wirtz, Paul	3/10/2022	0.3	Participate in a call with R. Shah, P. Wirtz and J. Herriman, re: anomalies identified with the liquidation status of trade claims.
Fiore, Nick	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Harmon, Kara	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Herriman, Jay	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Wirtz, Paul	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Fiore, Nick	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	3/14/2022	0.8	Conference call with J. Herriman and K. Harmon related to May omnibus objections
Harmon, Kara	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	3/14/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation thresholds
Harmon, Kara	3/14/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation presentation
Herriman, Jay	3/14/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation thresholds
Herriman, Jay	3/14/2022	0.8	Conference call with J. Herriman and K. Harmon related to May omnibus objections
Herriman, Jay	3/14/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation presentation
Herriman, Jay	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Potesta, Tyler	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Wirtz, Paul	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Fiore, Nick	3/15/2022	0.7	Participate in meeting with K. Harmon and N. Fiore re: discussion on modifications to upcoming ACR status report.
Fiore, Nick	3/15/2022	1.1	Participate in meeting with K. Harmon and N. Fiore re: open questions on creditor assertions in ACR response letters
Harmon, Kara	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to AP claims reconciliation
Harmon, Kara	3/15/2022	0.7	Participate in meeting with K. Harmon and N. Fiore re: discussion on modifications to upcoming ACR status report.
Harmon, Kara	3/15/2022	1.1	Participate in meeting with K. Harmon and N. Fiore re: open questions on creditor assertions in ACR response letters
Harmon, Kara	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to reconciliation of AP Trade claims
Harmon, Kara	3/15/2022	0.4	Meeting with K. Harmon and J. Herriman related to claims identified for priority reclassification objections
Harmon, Kara	3/15/2022	0.8	Participate in meeting with J. Herriman and K. Harmon related to claims settled via the Plan of adjustment
Herriman, Jay	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to AP claims reconciliation
Herriman, Jay	3/15/2022	0.8	Participate in meeting with J. Herriman and K. Harmon related to claims settled via the Plan of adjustment
Herriman, Jay	3/15/2022	0.4	Meeting with K. Harmon and J. Herriman related to claims identified for priority reclassification objections
Herriman, Jay	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to reconciliation of AP Trade claims
Subtotal		67.4	
Grand Total		1,573.6	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
March 1, 2022 through March 15, 2022*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Other	\$2,982.14
	<i>Total</i>
	\$2,982.14

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
March 1, 2022 through March 15, 2022***

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	3/15/2022	\$2,982.14	CMS Monthly Data Storage Fee
Expense Category Total		\$2,982.14	
<i>Grand Total</i>		<u>\$2,982.14</u>	

Exhibit C

**ALVAREZ & MARSAL NORTH AMERICA, LLC
PROFESSIONAL SERVICES TIME DETAIL FOR THE TWELFTH INTERIM
FEE APPLICATION PERIOD
FEBRUARY 1, 2022 THROUGH MARCH 15, 2022**

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	2/1/2022	1.4	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Allison, Roger	2/1/2022	1.9	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/1/2022	2.2	Perform QC review of new public employee responses to categorize for Commonwealth review.
Chester, Monte	2/1/2022	2.7	Perform review of claims related to wage related liability for duplicative assertions to be objected to.
Chester, Monte	2/1/2022	2.9	Analyze claim mailing responses for substantive duplicates to be included on upcoming objections.
Chester, Monte	2/1/2022	2.4	Review ACR claims submitted by individuals asserting wage related liabilities to identify if the claim is duplicative to others submitted by the individual.
Collier, Laura	2/1/2022	1.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/1/2022	2.6	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/1/2022	1.8	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/1/2022	2.9	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/1/2022	1.9	Perform review of draft notice of correspondences to provide feedback to Proskauer team
DiNatale, Trevor	2/1/2022	0.9	Update March omnibus claim objection tracker for Proskauer review
DiNatale, Trevor	2/1/2022	1.4	Review active litigation claims to identify counsel parties for updated MIP list
DiNatale, Trevor	2/1/2022	1.3	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/1/2022	1.1	Review draft March omnibus objections to provide feedback to Proskauer team prior to upcoming filing
Erlach, Nicole	2/1/2022	2.3	Analyze partially reconciled AP claim reconciliation workbooks to identify unreconciled invoices requiring further detail from the agency.
Erlach, Nicole	2/1/2022	2.1	Review AP claim supporting documentation to identify asserted invoice information to update claim reconciliation workbooks.
Erlach, Nicole	2/1/2022	1.3	Analyze supporting documentation of claims filed against the Puerto Rico Police Department to determine underlying liabilities asserted to prepare claims for expungement.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/1/2022	0.4	Prepare summary of ACR related claim reconciliation notes at the request of A&M management.
Fiore, Nick	2/1/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/1/2022	1.6	Update claim reporting waterfalls to reflect the results of the 9th ACR status report being filed.
Fiore, Nick	2/1/2022	0.4	Update the master ACR claims tracker to reflect the results of the 9th ACR status report being filed.
Fiore, Nick	2/1/2022	1.3	Perform final analysis of claim extracts to be sent to AAFAF for review, making updates where applicable.
Fiore, Nick	2/1/2022	0.6	Perform analysis of claim extract to be sent to Prime Clerk team for upload to SharePoint site, making note of any revisions needed.
Fiore, Nick	2/1/2022	0.6	Analyze ACR claim reconciliation notes from AAFAF in order to determine if ACR response review methodology should be revised.
Fiore, Nick	2/1/2022	0.6	Analyze ACR responses with potentially insufficient data to determine if claimant needs to be sent another ACR information request letter.
Hall, Kara	2/1/2022	2.7	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Hall, Kara	2/1/2022	2.6	Develop analysis of ACR responses asserted against the Department of Health to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/1/2022	2.8	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Harmon, Kara	2/1/2022	0.4	Review draft ADR transfer exhibit for filing on 2/4/2022
Harmon, Kara	2/1/2022	1.9	Review analysis of new claims identified as duplicates to master litigation claims
Harmon, Kara	2/1/2022	1.4	Prepare material interest parties list pursuant to the joint informative motion at the request of Proskauer
Harmon, Kara	2/1/2022	1.7	Review updated analysis of claims drafted for March omnibus objections
Harmon, Kara	2/1/2022	1.2	Review analysis of ACR documents for the fourth transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/1/2022	2.3	Analyze draft objection replies to be filed for February hearings in order to provide comments to Proskauer
Herriman, Jay	2/1/2022	0.2	Review draft 20th ADR transfer notice
Herriman, Jay	2/1/2022	2.1	Review draft Omnibus objections with associated declarations

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/1/2022	2.7	Review omnibus objection exhibits for Omni's 414 - 428
Herriman, Jay	2/1/2022	0.7	Review multiple emails from AAFAF related to open claims reconciliation questions
Herriman, Jay	2/1/2022	1.8	Review claims in ACR to be transferred to AAFAF for review and initial determination
McGee, Cally	2/1/2022	1.8	Review ACR claims asserted against the Department of Education to prepare analysis for second transfer to Agency.
McGee, Cally	2/1/2022	1.9	Prepare modifications to ACR analysis to capture additional identifying information for claimants.
McGee, Cally	2/1/2022	2.1	Review mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
McGee, Cally	2/1/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
McNulty, Emmett	2/1/2022	2.3	Review creditor AP claims to collect invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final agency reconciliation
McNulty, Emmett	2/1/2022	2.1	Review AP claims to collect key data points to create claim reconciliation workbooks to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/1/2022	1.2	Review AP claims asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/1/2022	1.9	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/1/2022	1.7	Analyze supporting documents in AP claims to collect invoice data for the creation of a claim reconciliation workbook to be sent to the Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/1/2022	1.7	Analyze former Department of Education employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/1/2022	2.4	Prepare analysis of Department of Education ACR responses from current employees to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/1/2022	2.2	Analyze ACR claim responses from former employees for the Department of Agriculture
Otero Gilmer, Kathryn	2/1/2022	2.1	Prepare analysis of claims from former Department of Family employees for the ACR reconciliation process.
Pogorzelski, Jon	2/1/2022	1.8	Review new public employee ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/1/2022	1.3	Review mailing responses from claims transferred to ACR process pertaining to wage increases to identify key data points to assist agency with reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/1/2022	2.1	Analyze new public employee responses asserted against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to categorize for Agency review.
Pogorzelski, Jon	2/1/2022	1.7	Analyze ACR claims asserted against Department of Education to capture key information as requested by AAFAF
Pogorzelski, Jon	2/1/2022	1.4	Analyze claim and ACR responses for retired employees asserted against the Department of Health
Potesta, Tyler	2/1/2022	2.9	Revise public employee claim analysis to capture additional identifying information for claimants.
Potesta, Tyler	2/1/2022	2.4	Prepare analysis of round 5 transfer of claim documentation to Prime Clerk.
Potesta, Tyler	2/1/2022	2.7	Review analysis of claims for transfer to relevant agencies for round 4 transfer of public employee claims.
Potesta, Tyler	2/1/2022	1.9	Quality check analysis of multiple agency asserted response data provided by commonwealth for public employee claims.
Rushabh, Shah	2/1/2022	3.1	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/1/2022	2.3	Review wage related litigation claims identifying key case detail to assist O'Neill with the reconciliation process.
Sigman, Claudia	2/1/2022	2.2	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/1/2022	1.1	Review ACR responses to confirm duplicate claim status to add claims to the upcoming objections
Sigman, Claudia	2/1/2022	1.4	Review mailing responses to confirm duplicate claim status to add claims to the upcoming objections
Simoneaux, Nicole	2/1/2022	1.2	Capture and analyze litigation detail pertaining negligence claims filed against Department of Education in order to create case summaries for review.
Simoneaux, Nicole	2/1/2022	2.4	Conduct litigation analysis of unpaid settlement claims against the Police of Puerto Rico for inclusion on upcoming satisfied objections
Wirtz, Paul	2/1/2022	2.4	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Wirtz, Paul	2/1/2022	1.8	Review substantive duplicate claim objection exhibit to determine surviving claims assertions
Wirtz, Paul	2/1/2022	1.7	Prepare claim reconciliation workbooks for AP assertions against the Department of Family for further reconciliation
Wirtz, Paul	2/1/2022	2.6	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/1/2022	2.1	Review returned claim reconciliation workbooks from the department of education in order to determine next steps
Zeiss, Mark	2/1/2022	1.2	Review bondholder claims identified for upcoming March objections
Allison, Roger	2/2/2022	1.8	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/2/2022	1.7	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/2/2022	2.3	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/2/2022	2.6	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Chester, Monte	2/2/2022	3.1	Perform analysis of supplemental mailing responses containing union grievance assertions to identify substantive dupes for inclusion on objection.
Chester, Monte	2/2/2022	2.8	Perform analysis of claim mailing responses for substantive duplicates to be included on upcoming objections.
Chester, Monte	2/2/2022	2.3	Perform review of ACR responses for creditors with multiple claims in ACR to determine if claims are duplicative.
Collier, Laura	2/2/2022	2.3	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/2/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/2/2022	2.4	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/2/2022	1.2	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	2/2/2022	0.9	Review newly filed objection responses to claims pending objection
DiNatale, Trevor	2/2/2022	2.2	Analyze March objection draft exhibits prior to filing
DiNatale, Trevor	2/2/2022	2.7	Research litigation detail to identify proper asserted liabilities and counsel for MIP report
DiNatale, Trevor	2/2/2022	0.3	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/2/2022	1.4	Create ACR removal exhibit highlighting claims to be included on upcoming March objections
DiNatale, Trevor	2/2/2022	1.6	Prepare updated MIP report for internal and Proskauer review
Erlach, Nicole	2/2/2022	2.1	Review AP claim reconciliation workbooks containing multiple agencies to identify unreconciled invoices to send to each agency for further review.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/2/2022	1.3	Review AP claim supporting documentation to identify asserted invoice information to update claim reconciliation workbooks.
Erlach, Nicole	2/2/2022	2.4	Review AP claim reconciliation workbooks containing multiple agencies to identify unreconciled invoices to send to each agency for further review.
Fiore, Nick	2/2/2022	0.3	Analyze claim reconciliation comments from AAFAF, making updates to the master ACR tracker where applicable.
Fiore, Nick	2/2/2022	1.8	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/2/2022	0.6	Perform reconciliation of ACR removal exhibit in order to update master ACR claims tracker where applicable.
Fiore, Nick	2/2/2022	0.2	Update mailing request file for claimants in ACR that need to be sent another ACR information request letter.
Fiore, Nick	2/2/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/2/2022	0.8	Analyze unsolicited ACR responses to determine if they can be matched to a claim in ACR.
Fiore, Nick	2/2/2022	1.3	Analyze supplemental mailing data attached to claims in ACR to determine if it should be associated with a different claim.
Hall, Kara	2/2/2022	2.1	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for Title III agency review.
Hall, Kara	2/2/2022	2.9	Analyze public employee ACR claims asserted against the Department Education and Department of Family to capture data requested by AAFAF for transfer to asserted agencies.
Hall, Kara	2/2/2022	1.7	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for agency review.
Harmon, Kara	2/2/2022	1.3	Review claims to be included on March Omnibus objections
Harmon, Kara	2/2/2022	0.8	Prepare updated claims stratification report to identify claim counts and dollar amounts for various material thresholds
Harmon, Kara	2/2/2022	1.7	Review omnibus objection drafts to provide comments to Proskauer
Harmon, Kara	2/2/2022	2.3	Analyze new PR Police release agreements provided by AAFAF to prepare for objections
Harmon, Kara	2/2/2022	0.6	Prepare modifications to the material interest parties list per comments from Proskauer
Herriman, Jay	2/2/2022	1.1	Review claim reconciliation worksheets being sent to AAFAF for completion
Herriman, Jay	2/2/2022	1.2	Review claims to be included on Omnibus objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/2/2022	0.8	Review update draft analysis of claimants / counsel to be included in proposed material interested parties list
Herriman, Jay	2/2/2022	0.3	Review draft notice to remove claims from ACR to be placed on Omnibus objection
Herriman, Jay	2/2/2022	2.2	Review litigation claims and associated materials provided by AAFAF and DOJ to determine next steps in ADR process
McGee, Cally	2/2/2022	2.3	Analyze ACR responses related to Law 164 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/2/2022	1.8	Analyze new claims and ACR responses to capture information as requested by AAFAF.
McGee, Cally	2/2/2022	1.9	Analyze new claims and ACR responses to categorize for agency review and initial determination.
McGee, Cally	2/2/2022	2.4	Analyze claims asserting labor laws and salary increases for various Commonwealth agencies.
McNulty, Emmett	2/2/2022	2.6	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/2/2022	1.4	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/2/2022	1.3	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/2/2022	1.7	Review creditor AP claims to collect invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final agency reconciliation
McNulty, Emmett	2/2/2022	1.1	Review AP claims to collect key data points to create claim reconciliation workbooks to be sent to Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/2/2022	1.6	Analyze ACR claim responses from current employees for the Department of Education
Otero Gilmer, Kathryn	2/2/2022	2.6	Analyze ACR claim responses from former employees for the Department of Education
Otero Gilmer, Kathryn	2/2/2022	2.1	Prepare analysis of claims from former employees against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/2/2022	1.8	Analyze current employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/2/2022	1.6	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points as requested by AAFAF
Pogorzelski, Jon	2/2/2022	1.7	Review ACR claims asserted against Department of Health and Department of Education to prepare analysis for second transfer to Agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/2/2022	1.8	Review ACR mailing responses filed by for Department of Education employees to identify key data points related to pension prior to sending to agency for review
Pogorzelski, Jon	2/2/2022	1.7	Review analysis of ACR mailing responses from the Department of Education to capture additional asserted liabilities requested by AAFAF for transfer to the Department of education.
Pogorzelski, Jon	2/2/2022	1.9	Analyze pension and public employee related ACR claim responses to capture data requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	2/2/2022	1.4	Quality check analysis of public employee claims for validity of pension assertions captured.
Potesta, Tyler	2/2/2022	2.4	Quality check analysis of multiple agency asserted response data provided by commonwealth for public employee claims.
Potesta, Tyler	2/2/2022	1.2	Prepare analysis of outstanding data to be sent to the commonwealth for internal review.
Rushabh, Shah	2/2/2022	2.4	Review claimant information provided with the proofs of claim to ensure inclusion of the claimants for the parties in interest list.
Rushabh, Shah	2/2/2022	0.7	Review claimant information provided with the proofs of claim to ensure inclusion of the claimants for the parties in interest list.
Rushabh, Shah	2/2/2022	3.1	Review the parties in interest list against the claimant details to ensure all relevant parties are included.
Sigman, Claudia	2/2/2022	1.9	Analyze ACR claims asserting duplicative liabilities to prepare claims for objection
Sigman, Claudia	2/2/2022	1.1	Review ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Simoneaux, Nicole	2/2/2022	2.4	Prepare analysis of unpaid litigation settlement claims against DTOP highlighting outstanding reconciliation items
Simoneaux, Nicole	2/2/2022	1.9	Perform review of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
Wirtz, Paul	2/2/2022	2.3	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Wirtz, Paul	2/2/2022	2.2	Review claim reconciliation workbooks from the department of health in order to determine next steps
Wirtz, Paul	2/2/2022	1.6	Analyze returned claim reconciliation workbooks from the Department of Education in order to determine follow up opportunities with the agency
Wirtz, Paul	2/2/2022	1.9	Review returned claim reconciliation workbooks from the department of education in order to determine next steps
Wirtz, Paul	2/2/2022	2.6	Analyze AP claims asserted against the Socioeconomic Development of the Family Administration in order to determine opportunities to reconcile

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/2/2022	0.8	Review updated objection response file from Prime Clerk to identify new responses for claims on February Omnibus Exhibits
Zeiss, Mark	2/2/2022	0.7	Prepare updated summary report of objection responses from claimants for Proskauer review
Zeiss, Mark	2/2/2022	0.6	Review docket responses from claimants for responses for February hearing Omnibus Exhibits
Zeiss, Mark	2/2/2022	0.6	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/2/2022	1.1	Prepare report of responses from claimants for February Omnibus Objections per Proskauer request
Zeiss, Mark	2/2/2022	0.7	Analyze report of claimant objection responses identifying next steps in the reconciliation process prior to sending to Proskauer
Zeiss, Mark	2/2/2022	0.6	Revise Omnibus Exhibits for bondholder objections for March hearing per Proskauer comments
Zeiss, Mark	2/2/2022	0.8	Revise omnibus exhibits for non-bondholder objections
Allison, Roger	2/3/2022	2.6	Perform QC review of new public employee responses to categorize for Commonwealth review.
Chester, Monte	2/3/2022	2.8	Perform analysis of newly received ACR responses to identify exact duplicates to be included on upcoming objections.
Chester, Monte	2/3/2022	1.9	Review new ACR responses for additional liabilities to confirm if duplicative to another claim.
Chester, Monte	2/3/2022	2.4	Review ACR claims submitted by individuals asserting cost of living related liability to identify if the claim is duplicative to others submitted by the individual.
Chester, Monte	2/3/2022	2.1	Analyze latest ACR letter responses received from claimants asserting wages to identify changes in duplicate status.
Collier, Laura	2/3/2022	2.7	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/3/2022	1.6	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/3/2022	2.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/3/2022	1.4	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
DiNatale, Trevor	2/3/2022	0.4	Review newly filed objection responses to claims pending objection
DiNatale, Trevor	2/3/2022	2.9	Review litigation detail to identify proper asserted liabilities and counsel for MIP report
DiNatale, Trevor	2/3/2022	3.1	Prepare updated MIP report for internal and Proskauer review

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/3/2022	1.4	Review filed police claims to determine underlying liabilities asserted to identify claims to prepare for objection.
Erlach, Nicole	2/3/2022	2.6	Review filed police claims to determine underlying liabilities asserted to identify claims to prepare for objection.
Fiore, Nick	2/3/2022	2.6	Analyze the 2/3/2022 ACR creditor response report in order to update the master ACR tracker for new data.
Fiore, Nick	2/3/2022	1.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/3/2022	1.4	Prepare extract of new ACR responses with claimant identifying information to be added to the ACR response review file.
Hall, Kara	2/3/2022	2.6	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Hall, Kara	2/3/2022	2.7	Analyze former Department of Education public employee ACR responses to categorize for AAFAF and Commonwealth review.
Hall, Kara	2/3/2022	1.9	Reviewed ACR claims asserted against the Puerto Rico Police Bureau to complete analysis for second transfer to the agency.
Harmon, Kara	2/3/2022	0.8	Prepare analysis of filed contract claims for ongoing contract cure discussions per request from Proskauer
Harmon, Kara	2/3/2022	1.1	Review responses received from creditors related to claims placed into ACR
Harmon, Kara	2/3/2022	1.6	Complete review of omnibus objection drafts for March omnibus hearing
Harmon, Kara	2/3/2022	1.4	Review final draft of March omnibus objection exhibits to provide comments to M. Zeiss
Harmon, Kara	2/3/2022	2.1	Review ACR status report and associated creditor responses
Herriman, Jay	2/3/2022	0.3	Review Omnibus objection comments from K. Harmon related to Omni's 417 & 418
Herriman, Jay	2/3/2022	1.1	Review claims to be included on Omnibus objections
Herriman, Jay	2/3/2022	0.5	Review draft analysis related to claims to be settled per contract assumption cure payments
Herriman, Jay	2/3/2022	1.6	Review additional data provided by AAFAF related to claim releases signed by police officers
McGee, Cally	2/3/2022	2.6	Analyze ACR responses related to Law 180 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/3/2022	2.1	Analyze new outreach responses for claims in ACR to capture key data points as requested by Commonwealth agencies.
McGee, Cally	2/3/2022	1.2	Analyze new public employee response for transfer to AAFAF and asserted Commonwealth agencies.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	2/3/2022	2.3	Review ACR claims asserted against the Puerto Rico Police Bureau to prepare analysis for second transfer to Agency.
McNulty, Emmett	2/3/2022	2.3	Analyze supporting documents in AP claims to collect invoice data for the creation of a claim reconciliation workbook to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/3/2022	1.3	Review creditor AP claims to collect invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final agency reconciliation
McNulty, Emmett	2/3/2022	1.6	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/3/2022	1.8	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/3/2022	2.1	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/3/2022	2.1	Analyze former Department of Family public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/3/2022	2.3	Analyze Department of Education employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/3/2022	1.9	Review initial determination responses from pension claimants currently in the ACR process to determine next steps in the reconciliation process
Otero Gilmer, Kathryn	2/3/2022	1.8	Perform review of ACR claim mailing responses from Dept. of Health employees to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/3/2022	1.3	Review mailing responses in ACR process to capture additional asserted liabilities requested by AAFAF to assist with transfer to asserted agency.
Pogorzelski, Jon	2/3/2022	1.6	Perform review of ACR mailing responses filed by former public employee claimants to identify key data points related to retirement benefits and pensions to assist agencies with reconciliation process
Pogorzelski, Jon	2/3/2022	1.6	Analyze new public employee pension related assertions against the Teachers Retirement System to categorize for Agency review.
Pogorzelski, Jon	2/3/2022	1.4	Review claim, mailing and ACR responses asserted against the Department of Education by current employees to prepare analysis for agency review.
Pogorzelski, Jon	2/3/2022	2.2	Analyze ACR claims asserted against Department of Education to capture key information as requested by AAFAF
Potesta, Tyler	2/3/2022	2.1	Review analysis of public employee claim response information prior to sending to Commonwealth agencies for reconciliation.
Potesta, Tyler	2/3/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/3/2022	2.3	Review analysis of claims for transfer to relevant agencies for round 5 transfer of public employee claims.
Potesta, Tyler	2/3/2022	2.9	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Simoneaux, Nicole	2/3/2022	2.9	Prepare litigation analysis of unpaid settlement claims against Department of Education.
Simoneaux, Nicole	2/3/2022	1.7	Prepare analysis of unpaid litigation settlement claims against DTOP highlighting outstanding reconciliation items
Wirtz, Paul	2/3/2022	1.7	Analyze AP claims asserted against the Department of Correction and Rehabilitation in order to determine opportunities to reconcile
Wirtz, Paul	2/3/2022	0.9	Analyze returned claim reconciliation workbooks from the Department of Education in order to determine follow up opportunities with the agency
Wirtz, Paul	2/3/2022	1.8	Prepare claim reconciliation workbooks for AP assertions against the Department of Family for further reconciliation
Wirtz, Paul	2/3/2022	1.6	Analyze AP claims asserted against the Socioeconomic Development of the Family Administration in order to determine opportunities to reconcile
Zeiss, Mark	2/3/2022	1.4	Revise omnibus exhibits for non-bondholder objections
Zeiss, Mark	2/3/2022	0.9	Update Spanish omnibus exhibits for non-bondholder objections
Zeiss, Mark	2/3/2022	1.1	Review analysis of filed claims by PR Police employees to wage settlement releases to identify claims for upcoming objections
Zeiss, Mark	2/3/2022	0.6	Prepare Spanish versions of Omnibus Exhibits for bondholder objections for March hearing
Zeiss, Mark	2/3/2022	2.1	Prepare Spanish versions of Omnibus Exhibits for non-bondholder objections for March hearing
Allison, Roger	2/4/2022	2.9	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	2/4/2022	2.2	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/4/2022	2.4	Perform review of claims citing liability of salary increase to determine whether assertions are duplicative to another claim.
Chester, Monte	2/4/2022	2.9	Analyze claims in the ACR process to identify exact duplicates to be included on objections.
Chester, Monte	2/4/2022	2.7	Perform analysis of claims in the ACR process to identify exact duplicates to be included on objections.
Collier, Laura	2/4/2022	1.3	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/4/2022	1.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/4/2022	2.3	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/4/2022	2.6	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/4/2022	0.6	Prepare summary providing explanations for claims being removed from ACR process
DiNatale, Trevor	2/4/2022	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/4/2022	0.3	Update March omnibus claim objection tracker for Proskauer review
DiNatale, Trevor	2/4/2022	0.4	Update ACR removal exhibit highlighting claims to be removed from ACR process due to March objections
Erlach, Nicole	2/4/2022	1.9	Reconcile the list of Puerto Rico Police Department employees receiving settlements against claims filed against the Police Department to identify claims to prepare for expungement.
Hall, Kara	2/4/2022	1.2	Reviewed ACR claims asserted against the Department of Health and Department of Family to complete analysis for second transfer to the agencies asserted in ACR claims.
Hall, Kara	2/4/2022	2.9	Develop analysis of ACR responses asserted against the Department of Correction and Rehabilitation to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/4/2022	2.7	Reviewed ACR claims asserted against the Department of Education to complete analysis for second transfer to the agency.
Harmon, Kara	2/4/2022	1.6	Review draft analysis related to fully unliquidated litigation claims
Harmon, Kara	2/4/2022	1.4	Review payment history with claim releases from members of the police force against filed proofs of claim
Harmon, Kara	2/4/2022	0.4	Review late filed claims listing for March omnibus objections per comments from Proskauer
Harmon, Kara	2/4/2022	0.6	Review analysis of tax refund claims initial determination letters
Harmon, Kara	2/4/2022	0.6	Review finalized analysis of material interest parties list to send to Proskauer
Harmon, Kara	2/4/2022	0.2	Review analysis of claims asserted for UPR Retirement System reciprocity
Herriman, Jay	2/4/2022	0.8	Review late filed claims to be included on March Omnibus objection
Herriman, Jay	2/4/2022	1.3	Review updated claims waterfall report and associated new claims
Herriman, Jay	2/4/2022	0.3	Research and respond to email from L. Stafford re: Omnibus objection 414

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/4/2022	0.3	Review and provide comments to L. Stafford re: claims reconciliation status letter to be sent to AAFAF
McGee, Cally	2/4/2022	1.7	Analyze ACR responses related to Romerazo to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/4/2022	2.4	Analyze pension and public employee related ACR claim responses to the Administration of Correction and Department of Correction and Rehabilitation to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/4/2022	2.6	Prepare analysis of ACR public employee responses relating to title III agencies for transfer to AAFAF.
McGee, Cally	2/4/2022	2.2	Review ACR claims asserted against the Department of Family to prepare analysis for second transfer to Agency.
McNulty, Emmett	2/4/2022	2.7	Analyze supporting documents in AP claims to collect invoice data for the creation of a claim reconciliation workbook to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/4/2022	1.3	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
McNulty, Emmett	2/4/2022	1.4	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
McNulty, Emmett	2/4/2022	1.7	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
Otero Gilmer, Kathryn	2/4/2022	1.6	Prepare analysis of Department of Housing ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/4/2022	2.2	Analyze ACR claim responses from former employees for the Department of Housing
Otero Gilmer, Kathryn	2/4/2022	1.7	Prepare analysis of new public employee ACR responses against the Teachers Retirement System to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/4/2022	2.1	Analyze ACR claim responses from former employees for the Department of Agriculture
Pogorzelski, Jon	2/4/2022	1.3	Review analysis of new public employee mailing responses to identify key data points requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/4/2022	1.7	Review mailing responses pertaining to law 89 transferred to ACR process to identify key data points to prepare analysis for second transfer to agency
Pogorzelski, Jon	2/4/2022	2.1	Perform analysis of ACR mailing responses related to Department of Health claims to identify key data points prior to sending to AAFAF

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/4/2022	1.6	Analyze pension and public employee related ACR claim responses to the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/4/2022	1.2	Review ACR claims asserted against Department of Education to capture key data points requested by AAFAF for second transfer to Department of Education
Potesta, Tyler	2/4/2022	1.3	Review analyze of public employee claim mailing responses for pension and case assertions.
Potesta, Tyler	2/4/2022	2.3	Review analysis pertaining to multi-agency assertions for analysis by the commonwealth.
Potesta, Tyler	2/4/2022	1.6	Quality check analysis of claim pertaining to non-title III public employee claims to review for objection.
Simoneaux, Nicole	2/4/2022	1.9	Review wage related litigation claims asserted against the Dept. of Education identifying key data points to assist O'Neill with reconciliation process
Simoneaux, Nicole	2/4/2022	1.4	Review negligence related litigation claims identifying key data points to assist O'Neill with reconciliation process
Wirtz, Paul	2/4/2022	2.2	Analyze claim reconciliation workbooks from the Department of Health to identify proper next steps in reconciliation process
Wirtz, Paul	2/4/2022	2.3	Prepare claim reconciliation workbooks for AP assertions against the Department of Family for further reconciliation
Wirtz, Paul	2/4/2022	2.1	Analyze AP claims asserting liabilities against Non-Title III agencies to identify claims for no liability objections
Wirtz, Paul	2/4/2022	2.4	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Zeiss, Mark	2/4/2022	1.2	Prepare report matching PR Police wage settlement parties to PR Police claimants with claims for outstanding litigation matters
Zeiss, Mark	2/4/2022	1.1	Finalize March non-bondholder Omnibus Exhibits per Proskauer, A&M comments
Harmon, Kara	2/5/2022	0.4	Review creditor inquire related to savings bond claim to advise on claim treatment per the Plan of Adjustment
Harmon, Kara	2/6/2022	0.4	Review various union grievance claims to determine if eligible for ACR.
Potesta, Tyler	2/6/2022	0.7	Review analyze of public employee claim mailing responses for pension and case assertions.
Allison, Roger	2/7/2022	2.7	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/7/2022	1.1	Perform review of latest mail in ACR responses for creditors with a many claims in ACR to determine if claims are duplicative.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/7/2022	1.4	Analyze potentially duplicative claims to identify overlapping assertions to be put on upcoming objections.
Chester, Monte	2/7/2022	1.9	Perform review of claim mailing support documentation to confirm duplicative status of claims to be included on upcoming objections.
Chester, Monte	2/7/2022	2.6	Analyze claim mailing support documentation to confirm duplicative status of claims to be included on upcoming objections.
Collier, Laura	2/7/2022	2.9	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/7/2022	1.2	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	2/7/2022	2.2	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/7/2022	2.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	2/7/2022	1.7	Analyze reconciliation information provided by DOJ related to active eminent domain claims
DiNatale, Trevor	2/7/2022	1.4	Analyze reconciliation information provided by DOJ related to active inverse condemnation claims
DiNatale, Trevor	2/7/2022	0.9	Prepare summary report of objection response detail for claims pending objection
DiNatale, Trevor	2/7/2022	1.9	Prepare report of proposed next steps in reconciliation process for eminent domain claims
Erlach, Nicole	2/7/2022	1.6	Analyze supporting documentation of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Erlach, Nicole	2/7/2022	1.9	Analyze proof of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Erlach, Nicole	2/7/2022	1.4	Reconcile the list of Puerto Rico Police Department employees receiving settlements against claims filed against the Police Department to identify claims to prepare for expungement.
Erlach, Nicole	2/7/2022	2.2	Analyze claims for which we have identified corresponding police settlement files for the claimant to confirm the claim is filed against the Puerto Rico Police Department to expunge the claim.
Fiore, Nick	2/7/2022	2.4	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/7/2022	0.2	Participate in conference call with K. Harmon and N. Fiore re: treatment of tax related claims in ACR asserting additional liabilities.
Fiore, Nick	2/7/2022	0.6	Prepare updated summary of claims in ACR that need to be sent an additional information request letter.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/7/2022	0.9	Analyze tax related claims in ACR in order to determine the next steps in the claims reconciliation process.
Fiore, Nick	2/7/2022	1.1	Analyze supplemental mailing data attached to claims in ACR in order to determine if the data should be moved to a different claim.
Fiore, Nick	2/7/2022	1.6	Analyze the 2/3/2022 Prime Clerk ACR mailing and return mail report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/7/2022	0.2	Update ACR status exhibit footnotes based on recent court docket filings.
Hall, Kara	2/7/2022	2.4	Develop analysis of ACR responses asserted against the Department of Family to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/7/2022	2.9	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/7/2022	2.7	Analyze ACR responses filed by public employee claimants to identify key data points to assist the Commonwealth agencies with the reconciliation process.
Harmon, Kara	2/7/2022	1.8	Review analysis of ACR documents for the fifth transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/7/2022	1.1	Review responses to claim objections from creditors
Herriman, Jay	2/7/2022	1.9	Review claims and associated claim releases related to police officers
Herriman, Jay	2/7/2022	2.9	Review fully unliquidated litigation claims and associated materials provided by O'Neill Borges
Herriman, Jay	2/7/2022	0.6	Review draft notice of non response related to Omnibus claim objections
Herriman, Jay	2/7/2022	0.4	Review claims to receive information request mailings as part of ACR process
Herriman, Jay	2/7/2022	0.8	Prepare analysis of eminent domain and inverse condemnation claims
McGee, Cally	2/7/2022	2.2	Develop analysis of ACR responses asserted against the Puerto Rico Police Bureau to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/7/2022	1.1	Analyze new public employee responses to identify key data points as requested by AAFAF.
McGee, Cally	2/7/2022	2.3	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
McGee, Cally	2/7/2022	2.4	Analyze ACR responses related to Law 96 to capture data requested by AAFAF for transfer to asserted agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/7/2022	1.6	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/7/2022	1.4	Perform review of ACR transferred claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/7/2022	1.8	Perform review of claims transferred into the ACR Process to identify key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/7/2022	1.9	Review claim reconciliation workbook for creditor AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/7/2022	2.2	Perform review of claims to identify key data points used for the upcoming duplicate claims objections
Otero Gilmer, Kathryn	2/7/2022	2.6	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	2/7/2022	2.1	Prepare analysis of claims from employees of the Puerto Rico Police Bureau for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/7/2022	1.9	Prepare analysis of claims from Department of Education employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/7/2022	2.2	Prepare analysis of claim responses in the ACR process for the Department of Social Services.
Pogorzelski, Jon	2/7/2022	1.7	Review analysis of ACR responses to identify additional asserted liabilities related to law 89 requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/7/2022	1.1	Review ACR claims asserted against Department of Correction and Rehabilitation to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/7/2022	1.9	Analyze mailing responses pertaining to Department of Education claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/7/2022	1.2	Analyze ACR mailing responses asserted against the Department of Health to identify key data points for agency review.
Pogorzelski, Jon	2/7/2022	2.3	Analyze ACR claims asserted against Department of Family by current employees to prepare analysis to assist agencies with reconciliation process
Potesta, Tyler	2/7/2022	2.2	Quality check analysis of claim pertaining to non-title III public employee claims to review for objection.
Potesta, Tyler	2/7/2022	1.2	Review analysis of public employee claims marked for expungement on future omnibus objections.
Potesta, Tyler	2/7/2022	2.6	Review analysis of ACR public employee responses for transfer to Commonwealth agencies.
Potesta, Tyler	2/7/2022	1.7	Prepare analysis of ACR responses for transfer to AAFAF and asserted Commonwealth agencies

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	2/7/2022	1.6	Analyze population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/7/2022	1.9	Analyze public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/7/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Simoneaux, Nicole	2/7/2022	0.6	Capture and analyze litigation detail pertaining negligence claims filed against Department of Education in order to create case summaries for review.
Sladkov, Anthony	2/7/2022	0.9	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/7/2022	1.8	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/7/2022	2.4	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/7/2022	2.7	Revise master report of PR Police individual settlements per new settlement files received from AAFAF
Zeiss, Mark	2/7/2022	1.1	Review updated master list of PR police with individual wage settlements
Zeiss, Mark	2/7/2022	1.3	Review updated master list of PR police with individual wage settlements
Zeiss, Mark	2/7/2022	1.1	Review CUSIPs bondholder claimants assert for proper Commonwealth General Obligation issuance in order to expunge per plan on the effective date
Zeiss, Mark	2/7/2022	1.4	Review of Proskauer's list of Omnibus Objections ready for Notices of Presentment with recommendations for accompanying Exhibits necessary
Allison, Roger	2/8/2022	2.4	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/8/2022	0.2	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Allison, Roger	2/8/2022	1.8	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/8/2022	2.8	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Chester, Monte	2/8/2022	2.3	Perform analysis of ACR responses asserting multiple claim numbers to determine if other claims filed by creditor can be objected to as duplicative

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/8/2022	2.9	Review claim ACR letter responses to identify duplicative assertions to be objected to.
Chester, Monte	2/8/2022	3.1	Analyze claim ACR letter responses to confirm duplicative status of claims to be included on upcoming objections.
Collier, Laura	2/8/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/8/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/8/2022	0.9	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/8/2022	2.1	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
DiNatale, Trevor	2/8/2022	2.8	Review litigation reconciliation detail provided by DOJ related to judgement and settlements
DiNatale, Trevor	2/8/2022	1.3	Analyze police litigation detail to determine potential no liability objections
DiNatale, Trevor	2/8/2022	2.2	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
Erlach, Nicole	2/8/2022	1.3	Perform reconciliation of police settlement files against claimants to identify claims that have been settled to prepare for expungement.
Erlach, Nicole	2/8/2022	1.6	Analyze proof of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Erlach, Nicole	2/8/2022	1.7	Analyze supporting documentation of claims filed against the police department to identify asserted liabilities to determine next reconciliation steps.
Fiore, Nick	2/8/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/8/2022	0.7	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/8/2022	1.1	Analyze prepared analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Fiore, Nick	2/8/2022	1.7	Analyze claims that were recently removed from the ACR process to object as duplicative in order to prepare summary of ACR responses that should be reassigned to surviving claims.
Fiore, Nick	2/8/2022	0.8	Update the master ACR claims tracker based on the revised ACR removal exhibit that was filed.
Hall, Kara	2/8/2022	2.8	Review ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to Agency as requested by AAFAF.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	2/8/2022	2.7	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for Title III agency review.
Hall, Kara	2/8/2022	2.6	Analyze new public employee pension related assertions against the Department of Treasury to categorize for Agency review.
Harmon, Kara	2/8/2022	2.3	Review unresolved accounts payable claims and litigation outreach in prep of call with AAFAF
Herriman, Jay	2/8/2022	1.1	Review completed claim reconciliation worksheets and associated support provided by AAFAF
Herriman, Jay	2/8/2022	0.3	Review draft stipulation / order related to CBP Claims
Herriman, Jay	2/8/2022	2.3	Review claims and associated claim releases related to police officers
Herriman, Jay	2/8/2022	1.7	Review multi-plaintiff litigation claims filed against the Department of Education
Herriman, Jay	2/8/2022	0.8	Review claim objection responses in prep of Omnibus hearing
Herriman, Jay	2/8/2022	1.6	Review claims in prep of removing from ACR process and placing on Omnibus objection
Herriman, Jay	2/8/2022	0.2	Review listing of claims filed after confirmation hearing prior to expungement
McGee, Cally	2/8/2022	1.7	Analyze ACR responses related to Law 34 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/8/2022	2.3	Review claims and ACR responses asserting wage increases for employees in the Department of Education.
McGee, Cally	2/8/2022	1.9	Prepare analysis of ACR public employee responses related to Law 180 for transfer to Commonwealth agencies.
McGee, Cally	2/8/2022	2.1	Perform review of litigation claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/8/2022	1.6	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/8/2022	1.8	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/8/2022	2.1	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/8/2022	1.3	Review supporting documentation of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/8/2022	2.4	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/8/2022	2.4	Analyze ACR claims asserted against Department of Family to prepare analysis to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/8/2022	2.1	Prepare analysis of Department of Education ACR responses from current employees to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/8/2022	2.6	Prepare analysis of claims from former employees of the Department of Health for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/8/2022	2.3	Prepare analysis of claims from former employees of the Corps of Firefighters Bureau for the ACR reconciliation process.
Pogorzelski, Jon	2/8/2022	2.4	Perform review of ACR responses filed by Department of Justice former employees to identify key data points related to pension and retirement to assist agencies with reconciliation process
Pogorzelski, Jon	2/8/2022	1.8	Review ACR mailing responses related to retirement and cost of living adjustments to capture key data points requested by AAFAF
Pogorzelski, Jon	2/8/2022	1.2	Prepare modifications to ACR analysis to capture additional identifying information related to law 96 for Department of Health claimants
Pogorzelski, Jon	2/8/2022	1.7	Review claim, mailing and ACR responses asserted against the Department of Justice to prepare analysis for agency review.
Pogorzelski, Jon	2/8/2022	2.2	Analyze ACR claims asserted against Department of Health to prepare analysis for second transfer to Agency
Potesta, Tyler	2/8/2022	2.7	Revise public employee claim analysis to capture additional identifying information for claimants.
Potesta, Tyler	2/8/2022	1.6	Review analysis of public employee responses to categorize appropriate asserted agency for transfer.
Potesta, Tyler	2/8/2022	2.9	Review analysis of public employee claim responses to extract relevant data pertaining to their assertions.
Rushabh, Shah	2/8/2022	3.1	Assess support documents for claims asserting secured, priority, or administrative liabilities to determine the validity of the claim.
Sigman, Claudia	2/8/2022	0.9	Review new supplemental mailing responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	2/8/2022	1.8	Review claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/8/2022	2.1	Review claims asserting liability for unpaid wages to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/8/2022	2.1	Perform review of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
Simoneaux, Nicole	2/8/2022	1.6	Analyze litigation claims filed by employees of the PR Police Dept to properly categorize liabilities asserted in the litigation cases
Sladkov, Anthony	2/8/2022	1.4	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/8/2022	2.1	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/8/2022	1.1	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/8/2022	2.8	Prepare Notices of Presentation Exhibits for three Omnibus Objections where claimants have been withdrawn or moved to the ACR process per Proskauer request
Zeiss, Mark	2/8/2022	2.3	Review updated master list of PR police with individual wage settlements
Allison, Roger	2/9/2022	2.1	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Chester, Monte	2/9/2022	2.4	Analyze ACR responses to flag non-title III employee claims for inclusion in upcoming omnibus objections
Chester, Monte	2/9/2022	2.7	Analyze claims in the ACR process for duplicative liability assertions to object to.
Chester, Monte	2/9/2022	1.8	Perform review of claims in the ACR process for duplicative liability assertions to object to.
Chester, Monte	2/9/2022	2.2	Perform cross-examination of ACR responses to identify duplicate claim assertions to be put on upcoming objections.
Collier, Laura	2/9/2022	2.6	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	2/9/2022	1.2	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/9/2022	2.3	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/9/2022	2.9	Analyze identified union claims and support to determine potential asserted liabilities
DiNatale, Trevor	2/9/2022	2.1	Perform QC of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
DiNatale, Trevor	2/9/2022	0.4	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	2/9/2022	1.1	Review newly filed claims and plan of adjustment language to determine proper treatment of claims
DiNatale, Trevor	2/9/2022	2.6	Prepare updated material interest party report for Proskauer review
Erlach, Nicole	2/9/2022	1.2	Analyze claims for which we have identified corresponding police settlement files for the claimant to confirm the claim is filed against the Puerto Rico Police Department to expunge the claim.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/9/2022	2.4	Perform reconciliation of police settlement files against claimants to identify claims that have been settled to prepare for expungement.
Erlach, Nicole	2/9/2022	1.6	Review claims filed against the Puerto Rico Police Department to identify asserted liabilities to prepare for further reconciliation.
Erlach, Nicole	2/9/2022	2.1	Review claims filed against the Puerto Rico Police Department to identify asserted liabilities to prepare for further reconciliation.
Fiore, Nick	2/9/2022	0.6	Analyze prepared analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Fiore, Nick	2/9/2022	1.6	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/9/2022	0.4	Update the master ACR claims tracker to account for new claim splits
Fiore, Nick	2/9/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/9/2022	1.1	Analyze the 2/9/2022 ACR response report from Prime clerk in order to update the master ACR tracker for Public employee and tax refunds related claims
Fiore, Nick	2/9/2022	1.6	Review analysis of ACR claims to confirm proper claims types, by asserted claim, for upcoming status report
Hall, Kara	2/9/2022	2.9	Develop analysis of ACR responses asserted against the Department of Family and Department of Health to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/9/2022	2.8	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/9/2022	2.3	Reviewed ACR claims asserted against the Department of Family to complete analysis for second transfer to the agency.
Hall, Kara	2/9/2022	1.2	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/9/2022	1.7	Review analysis of claims status within the ACR process
Harmon, Kara	2/9/2022	2.9	Review analysis of ACR documents for the sixth transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/9/2022	1.2	Review analysis of claims related to Material Interested Parties list to provide to Proskauer
Harmon, Kara	2/9/2022	1.3	Review claims to be included on upcoming Omnibus objections
Herriman, Jay	2/9/2022	0.8	Review listing of claims to be split between ACR and non ACR processes

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/9/2022	1.2	Review claims filed by various unions to determine asserted liabilities and appropriateness for submission to ACR
Herriman, Jay	2/9/2022	1.1	Review information requests received related to claims in ACR
Herriman, Jay	2/9/2022	1.7	Review ACR claims status report and associated work plan
Herriman, Jay	2/9/2022	1.3	Review listing of pre-petition litigation claims provided by the DOJ to compare against data previously provided
McGee, Cally	2/9/2022	1.8	Perform review of ACR mailing responses related to Public Employee claims to identify key data points prior to sending to AAFAF.
McGee, Cally	2/9/2022	1.9	Develop analysis of ACR responses related to the Department of Health to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/9/2022	2.1	Review claims and ACR responses for retired employees of the Department of Family.
McGee, Cally	2/9/2022	2.4	Analyze ACR responses related to Law 7 to capture data requested by AAFAF for transfer to asserted agency.
McNulty, Emmett	2/9/2022	2.2	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/9/2022	0.9	Create claim reconciliation workbooks for AP claim to be sent to Department of Agriculture for final agency reconciliation
McNulty, Emmett	2/9/2022	1.9	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/9/2022	2.4	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	2/9/2022	1.2	Generate claim reconciliation workbooks for AP claims to be sent to Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/9/2022	2.2	Review initial determination responses from pension claimants currently in the ACR process to determine next steps in the reconciliation process
Otero Gilmer, Kathryn	2/9/2022	2.1	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	2/9/2022	2.3	Prepare analysis of claims from former Department of Family employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/9/2022	1.8	Analyze former Department of Education public employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/9/2022	2.2	Analyze ACR claims asserted against Department of Education to capture key information as requested by AAFAF

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/9/2022	0.7	Review ACR mailing responses from current employees asserted against Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/9/2022	2.1	Analyze ACR claim mailing responses for liabilities asserted against the Department of Education to capture key data points as requested by AAFAF/Commonwealth
Pogorzelski, Jon	2/9/2022	1.9	Analyze claim and mailing responses in the ACR process asserted against the Department of Justice to capture additional assertions for agency review.
Pogorzelski, Jon	2/9/2022	1.6	Review analysis of responses from Department of Health former employees to capture data requested by AAFAF prior to second transfer to agency
Potesta, Tyler	2/9/2022	2.4	Prepare analysis of public employee claims asserting liabilities against multiple agencies for AAFAF to review.
Potesta, Tyler	2/9/2022	2.2	Prepare analysis of outstanding data to be sent to the commonwealth for internal review.
Potesta, Tyler	2/9/2022	2.9	Prepare analysis of public employee claims for transfer to relevant agencies for round 6 transfer.
Rushabh, Shah	2/9/2022	2.7	Review claims asserting secured, priority and/or administrative liabilities to determine if priority status is properly asserted.
Rushabh, Shah	2/9/2022	2.3	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Sigman, Claudia	2/9/2022	1.8	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	2/9/2022	1.3	Analyze claimant mailing responses to identify claims asserting duplicative liabilities for upcoming objections
Sigman, Claudia	2/9/2022	2.6	Analyze population of claims already transferred into the ACR Process for possible duplicate claims to add to the upcoming objections
Simoneaux, Nicole	2/9/2022	2.3	Analyze litigation claims filed by employees of the PR Police Dept to properly categorize liabilities asserted in the litigation cases
Simoneaux, Nicole	2/9/2022	1.7	Review wage related litigation claims asserted against the Dept. of Education identifying key data points to assist O'Neill with reconciliation process
Sladkov, Anthony	2/9/2022	2.4	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/9/2022	2.1	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/9/2022	0.7	Update claims reconciliation status based on Ordered Omnibus Objections where claimants were on more than one objection

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/9/2022	1.9	Revise report of PR Police claims filed by counsel for Proskauer review
Zeiss, Mark	2/9/2022	1.6	Update report of PR Police litigants represented by particular counsel matched to PR police individual wage settlements
Zeiss, Mark	2/9/2022	1.4	Prepare report of PR Police litigants represented by particular counsel matched to PR police individual wage settlements
Zeiss, Mark	2/9/2022	1.3	Prepare report of PR Police claims that mention litigation matches to PR Police individual wage settlements
Zeiss, Mark	2/9/2022	1.7	Prepare summary report of litigation claims filed by PR Police Dept. employees that also have signed settlement releases for Proskauer review
Allison, Roger	2/10/2022	1.6	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/10/2022	2.9	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/10/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/10/2022	2.2	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Collier, Laura	2/10/2022	2.8	Analyze identified union claims and support to determine potential asserted liabilities
Collier, Laura	2/10/2022	0.8	Analyze litigation claims for exact and substantive duplicate to prepare for omnibus objections
DiNatale, Trevor	2/10/2022	1.9	Update material interest party report for Proskauer review
DiNatale, Trevor	2/10/2022	2.2	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/10/2022	2.7	Analyze pre-petition litigation reconciliation detail provided by DOJ
Erlach, Nicole	2/10/2022	1.2	Analyze supporting documentation of claims with matching police settlement file names to identify claims to prepare for objection.
Erlach, Nicole	2/10/2022	1.7	Review claims for which the claimant has received a Puerto Rico Police Department settlement to determine next steps.
Erlach, Nicole	2/10/2022	1.4	Review filed police claims to identify claims to prepare for objection based on asserted liabilities.
Erlach, Nicole	2/10/2022	1.8	Analyze supporting documentation of claims with police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/10/2022	1.9	Review claims for which the claimant has received a Puerto Rico Police Department settlement to determine next steps.
Fiore, Nick	2/10/2022	1.3	Analyze the 2/9/2022 ACR mailing/return mail report from Prime clerk in order to update the master ACR claims tracker.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/10/2022	0.4	Analyze the 2/9/2022 unsolicited ACR response report from Prime clerk in order to prepare summary of responses that should be matched to claims in ACR.
Fiore, Nick	2/10/2022	1.6	Prepare extract of new ACR responses including claimant identifying information to be added to the ACR response review file.
Fiore, Nick	2/10/2022	0.4	Update the master ACR claims tracker to account for new claim splits
Fiore, Nick	2/10/2022	1.2	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/10/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/10/2022	0.9	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Hall, Kara	2/10/2022	1.7	Analyze new public employee and pension related assertions against the Department of Education to categorize for Agency review.
Hall, Kara	2/10/2022	2.4	Analyze ACR claim responses asserted against the Puerto Rico Police Bureau to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/10/2022	2.9	Review ACR public employee mailing responses filed by the Department of Education employees to identify key data points to assist agency with reconciliation process.
Hall, Kara	2/10/2022	2.7	Review data responses from public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process.
Harmon, Kara	2/10/2022	1.8	Review analysis of ACR documents for the next transfer of outreach responses to AAFAF / Commonwealth
Harmon, Kara	2/10/2022	0.6	Analyze ACR mail sent from AAFAF to categorize for further review by A&M team
Herriman, Jay	2/10/2022	0.9	Review claims asserting 503b9 status to determine appropriate priority treatment
Herriman, Jay	2/10/2022	1.5	Review additional Claim release data provided by AAFAF related to Police Officers
McGee, Cally	2/10/2022	2.4	Perform review of ACR responses filed by public employee claimants to identify key data points to assist agencies with reconciliation process.
McGee, Cally	2/10/2022	2.6	Analyze ACR responses related to Law 36 to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	2/10/2022	2.2	Prepare analysis of ACR public employee responses related to Law 34 for transfer to Commonwealth agencies.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/10/2022	2.1	Review claim reconciliation workbook for creditor AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/10/2022	2.3	Review AP claim asserted against the Department of Transportation and Public Works to collect key data points for the creation of the claim reconciliation workbook
McNulty, Emmett	2/10/2022	1.9	Review supporting documentation of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/10/2022	1.6	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	2/10/2022	1.3	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
Otero Gilmer, Kathryn	2/10/2022	1.7	Analyze ACR claim responses from former employees for the Department of Natural and Environmental Resources
Otero Gilmer, Kathryn	2/10/2022	2.4	Prepare analysis of claims from former employees against the State Insurance Fund for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/10/2022	2.3	Prepare analysis of Puerto Rico Police Bureau ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/10/2022	2.1	Analyze ACR responses related to the Department of Social Services to capture data requested by AAFAF for transfer to asserted agency
Pogorzelski, Jon	2/10/2022	2.2	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/10/2022	1.1	Review claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/10/2022	2.4	Review ACR responses asserted against the Department of Education to identify key data points requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/10/2022	1.6	Prepare analysis of ACR responses from former employees of the Department of Education by capturing additional asserted liabilities for second transfer to agency
Pogorzelski, Jon	2/10/2022	2.1	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Potesta, Tyler	2/10/2022	2.7	Revise public employee claim analysis to capture additional identifying information for claimants.
Potesta, Tyler	2/10/2022	1.6	Review analysis of public employee responses to categorize appropriate asserted agency for transfer.
Potesta, Tyler	2/10/2022	1.8	Review analysis of public employee claims to finalize analysis for fifth transfer to Agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/10/2022	2.8	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Rushabh, Shah	2/10/2022	2.4	Analyze supporting documentation provided with claims asserting secured status to determine if the assertion is valid.
Sigman, Claudia	2/10/2022	1.1	Analyze public employee claims asserting wage related laws to identify claimants that filed duplicative liabilities for upcoming objections
Sigman, Claudia	2/10/2022	1.3	Analyze duplicative public employee claims asserting liability for years of service in preparation for upcoming omnibus objections.
Sigman, Claudia	2/10/2022	2.3	Analyze duplicative public employee claims asserting unpaid wages in preparation for objections.
Sladkov, Anthony	2/10/2022	2.8	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/10/2022	0.8	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/10/2022	2.1	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/10/2022	2.1	Prepare report of plaintiffs from counsel who are police officers with wage claims to all Title III Active claims in order to resolve all such wage claims in the Title III cases
Zeiss, Mark	2/10/2022	2.3	Prepare report of plaintiffs from counsel who are police officers with wage claims to Title III claims asserting the same case litigation number per counsel
Zeiss, Mark	2/10/2022	1.2	Revise list of claimants from counsel who are police officers with wage claims in order to efficiently match to existing Title III claims and individual PR Police settlements
Zeiss, Mark	2/10/2022	1.4	Revise list of plaintiffs from counsel who are police officers with wage claims to individual PR Police wage settlements
Chester, Monte	2/11/2022	2.4	Analyze claims in the ACR process to flag duplicative assertions for potential objection.
Chester, Monte	2/11/2022	2.6	Perform review of claims in the ACR process to flag duplicative assertions for potential objection.
Chester, Monte	2/11/2022	3.1	Review ACR claim support documents to identify duplicative wage related liabilities to be objected to.
Collier, Laura	2/11/2022	2.9	Analyze litigation claims pertaining to asserted wages and benefits to determine proper GUC estimates
Collier, Laura	2/11/2022	2.1	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
DiNatale, Trevor	2/11/2022	0.9	Prepare summary review workstream of DOJ litigation analysis

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/11/2022	0.7	Update material interest party report for Proskauer review
Erlach, Nicole	2/11/2022	2.4	Analyze supporting documentation of claims with police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/11/2022	1.6	Analyze supporting documentation of claims with police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/11/2022	2.1	Review claims for which the claimant has received a Puerto Rico Police Department settlement to confirm claim has been fully satisfied.
Erlach, Nicole	2/11/2022	1.9	Review filed police claims to identify claims to prepare for objection based on asserted liabilities.
Fiore, Nick	2/11/2022	0.9	Update the master ACR claims tracker to account for new claim splits
Fiore, Nick	2/11/2022	0.8	Review extract of claimant noticing information to be sent to the AAFAF team for analysis.
Fiore, Nick	2/11/2022	0.4	Analyze mailing response update summary from Prime Clerk team in order to update ACR claims trackers where applicable.
Fiore, Nick	2/11/2022	1.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/11/2022	2.7	Analyze prepared analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Hall, Kara	2/11/2022	0.7	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Hall, Kara	2/11/2022	2.6	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/11/2022	1.2	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/11/2022	2.8	Analyze claims asserted against the Department of Education for unpaid employee wages and benefits to capture information as requested by AAFAF.
Harmon, Kara	2/11/2022	0.8	Review outstanding issues list prior to call with Proskauer
Harmon, Kara	2/11/2022	2.3	Review responses to claim objections from creditors
Herriman, Jay	2/11/2022	0.2	Review court order related to Omnibus Objection 374
Herriman, Jay	2/11/2022	0.3	Review updated claims waterfall report
Herriman, Jay	2/11/2022	0.3	Multiple email correspondence with Proskauer related to treatment of amending claims post confirmation hearing

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/11/2022	1.1	Review updated analysis of claims to be included on Omnibus objection related to Claim releases
Herriman, Jay	2/11/2022	0.8	Review claims to be split between Pension and Public Employee claims
Herriman, Jay	2/11/2022	0.4	Review additional objection responses related to February Omni hearing
Herriman, Jay	2/11/2022	0.6	Review listing of claims asserting liabilities against non-title III entities prior to transfer to Omnibus objection
Herriman, Jay	2/11/2022	1.1	Review ACR claims who have not responded to information request mailing in prep of sending out 3rd request
McGee, Cally	2/11/2022	1.8	Review claims asserting minimum wage violations for employees who worked in the Puerto Rico Police Bureau.
McGee, Cally	2/11/2022	2.1	Review claim, mailing and ACR responses asserted against the Department of Agriculture and Sugar Corporation to complete analysis for agency review.
McGee, Cally	2/11/2022	1.4	Review asserted labor claims for various Commonwealth agencies to capture information as requested by AAFAF.
McGee, Cally	2/11/2022	2.3	Analyze ACR responses related to Law 447 to capture data requested by AAFAF for transfer to asserted agency.
McNulty, Emmett	2/11/2022	1.2	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/11/2022	2.4	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	2/11/2022	1.7	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/11/2022	0.9	Review creditor AP claims to create claims reconciliation workbooks to be sent to the Department of Agriculture for agency reconciliation
McNulty, Emmett	2/11/2022	1.4	Review claim reconciliation workbook for creditor AP claims to be sent to Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/11/2022	2.4	Prepare analysis of claims from former employees of the Department of Family for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/11/2022	1.8	Prepare analysis of Department of Natural and Environmental Resources ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/11/2022	1.9	Analyze ACR responses related to the Department of Family to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/11/2022	1.6	Perform review of ACR claim mailing responses from Dept. of Health employees to identify key data points to assist agency with reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/11/2022	1.4	Review ACR public employee mailing responses pertaining to law 89 filed by Department of Correction employees to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/11/2022	1.4	Review analysis of new ACR public employee responses to identify key data points related to law 164 requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/11/2022	1.3	Perform review of ACR responses filed by current public employee claimants to identify key data points to assist agencies with reconciliation process
Pogorzelski, Jon	2/11/2022	1.6	Review ACR claims related to law 89 and wage increases asserted against Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/11/2022	1.7	Analyze claim, mailing and ACR responses asserted against the Department of Health to prepare analysis for agency review.
Potesta, Tyler	2/11/2022	2.7	Review analysis of public employee claims to prepare analysis for sixth transfer to Agency.
Potesta, Tyler	2/11/2022	1.7	Review analysis of public employee claims pertaining to claims with asserted litigation cases.
Potesta, Tyler	2/11/2022	1.4	Review analysis of ACR responses to ensure the agencies asserted are included in the title III proceedings.
Rushabh, Shah	2/11/2022	2.4	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/11/2022	3.2	Reconcile claims asserting secured liabilities to determine if given liabilities are valid.
Sigman, Claudia	2/11/2022	1.8	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	2/11/2022	1.3	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/11/2022	1.3	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Sladkov, Anthony	2/11/2022	1.7	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/11/2022	2.1	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Zeiss, Mark	2/11/2022	0.6	Review docket responses from claimants for responses for February hearing Omnibus Exhibits
Zeiss, Mark	2/11/2022	0.9	Review updated objection response file from Prime Clerk to identify new responses for claims on February Omnibus Exhibits

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/11/2022	1.5	Review bondholders with claims on late-filed Omnibus Objections for any claims beyond principal and interest
Zeiss, Mark	2/11/2022	1.4	Analyze report of claimant objection responses identifying next steps in the reconciliation process prior to sending to Proskauer
Zeiss, Mark	2/11/2022	0.8	Prepare report of responses from claimants for February Omnibus Objections per Proskauer request
Zeiss, Mark	2/11/2022	0.6	Prepare updated summary report of objection responses from claimants for Proskauer review
Zeiss, Mark	2/11/2022	1.3	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/11/2022	1.3	Finalize draft of list of PR Police officers represented by specific counsel for their related individual settlements, claims filed in the Title III cases
Zeiss, Mark	2/11/2022	1.6	Prepare amended late-filed Omnibus Exhibits for bondholder claims allowing only Principal and Interest
Fiore, Nick	2/12/2022	1.1	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
McGee, Cally	2/12/2022	1.3	Analyze ACR responses related to Law 109 to capture data requested by AAFAF for transfer to asserted agency.
Simoneaux, Nicole	2/12/2022	0.7	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Allison, Roger	2/14/2022	2.4	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/14/2022	1.9	Perform review of ACR claim assertions to identify duplicative assertions to be put on objections.
Chester, Monte	2/14/2022	2.8	Review ACR claim assertions to identify duplicative assertions to be put on objections.
Chester, Monte	2/14/2022	2.3	Perform cross-examination of ACR claims to identify bifurcate mailing response and ACR letter assertions to identify duplicates for objection.
Collier, Laura	2/14/2022	2.9	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/14/2022	2.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/14/2022	2.8	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
DiNatale, Trevor	2/14/2022	1.7	Prepare analysis of takings litigation claims for Proskauer review
DiNatale, Trevor	2/14/2022	1.9	Update material interest party report for Proskauer review

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/14/2022	2.4	Review claims for which the claimant has received a Puerto Rico Police Department settlement to confirm claim has been fully satisfied.
Erlach, Nicole	2/14/2022	1.3	Analyze supporting documentation of asserted police claims to identify asserted liabilities to prepare for further reconciliation.
Erlach, Nicole	2/14/2022	2.4	Perform review of claims filed against the Police Department to identify claims to prepare for objection based on asserted liabilities.
Erlach, Nicole	2/14/2022	1.8	Review asserted liabilities of Puerto Rico Police Department claims to determine next steps.
Fiore, Nick	2/14/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/14/2022	0.7	Review various prepared claim transfer to Commonwealth agency files in order to ensure accuracy of data presented prior to sending to the AAFAF team.
Fiore, Nick	2/14/2022	2.1	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/14/2022	0.4	Review final draft of ACR information request letter for unresponsive public employee claimants to ensure accuracy/completeness.
Fiore, Nick	2/14/2022	0.3	Review translations from the Prime Clerk team in order to update claims analysis where applicable.
Fiore, Nick	2/14/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/14/2022	0.4	Review analysis of claims drafted for objection to ensure accuracy of objection type.
Fiore, Nick	2/14/2022	0.9	Review analysis of claims with multiple ACR responses to confirm asserted liabilities appropriately captured per discussions with AAFAF
Hall, Kara	2/14/2022	2.4	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/14/2022	0.8	Reviewed ACR claims asserted against the Department of Family to complete analysis for second transfer to the agency.
Hall, Kara	2/14/2022	2.9	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/14/2022	2.1	Review data responses from public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process.
Harmon, Kara	2/14/2022	0.4	Review draft letter from AAFAF to non-responsive ACR claimants to provide comments

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/14/2022	0.4	Analyze claims related to inquire from AAFAF for creditors POC assertions and corresponding ACR letter
Harmon, Kara	2/14/2022	1.8	Review analysis of responses received from creditors related to claims in ACR
Harmon, Kara	2/14/2022	0.6	Review analysis of claims for incorrect Debtor objection from T. Potesta
Harmon, Kara	2/14/2022	0.4	Review outstanding issues list prior to call with AAFAF
Herriman, Jay	2/14/2022	2.1	Review claims to be included in next round of Omnibus objections
Herriman, Jay	2/14/2022	0.2	Review final draft of letter to be sent to non responsive public employee claimants
Herriman, Jay	2/14/2022	0.3	Prepare analysis of takings claims
Herriman, Jay	2/14/2022	1.1	Review several claims to make determination if they should be transferred out of ACR and placed on objection
McNulty, Emmett	2/14/2022	1.2	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/14/2022	1.8	Perform review of claims transferred into the ACR Process to identify key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/14/2022	2.9	Generate claim reconciliation workbooks for AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/14/2022	2.3	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
Otero Gilmer, Kathryn	2/14/2022	1.9	Prepare analysis of claims from former Department of Education employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/14/2022	2.1	Analyze former Department of Family public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/14/2022	2.4	Analyze mailing responses from former employees for the Department of Education before sending to AAFAF for review
Otero Gilmer, Kathryn	2/14/2022	2.3	Perform review of ACR responses filed by the Department of Natural and Environmental Resources claimants to identify key data points to assist agencies with reconciliation process
Pogorzelski, Jon	2/14/2022	2.1	Analyze ACR claim mailing responses for liabilities asserted against the Department of Education to capture key data points as requested by AAFAF/Commonwealth
Pogorzelski, Jon	2/14/2022	2.2	Analyze new Department of Education mailing responses to capture key data points as requested by AAFAF

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/14/2022	1.9	Analyze new public employee ACR responses to capture additional asserted liabilities to complete analysis for agency review
Pogorzelski, Jon	2/14/2022	1.2	Review ACR claims asserted against Department of Justice to identify additional asserted liabilities for second transfer to Agency.
Pogorzelski, Jon	2/14/2022	1.1	Analyze claim, mailing and ACR responses asserted against the Department of Health to prepare analysis for agency review.
Potesta, Tyler	2/14/2022	2.7	Review analysis pertaining to claims that require splitting due to exclusion from title III proceedings.
Potesta, Tyler	2/14/2022	1.6	Review analysis of mailing responses provided by public employee claimants to determine pension related assertions.
Potesta, Tyler	2/14/2022	2.1	Prepare Analysis of public employee claims to determine appropriate categorization for transfer to the commonwealth.
Rushabh, Shah	2/14/2022	1.8	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Rushabh, Shah	2/14/2022	2.8	Review claims asserting secured, priority and/or administrative liabilities to determine if priority status is valid
Sigman, Claudia	2/14/2022	1.6	Review ACR responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Sigman, Claudia	2/14/2022	1.3	Analyze duplicate asserted wage claims to prepare claims for upcoming objections
Sigman, Claudia	2/14/2022	2.7	Analyze claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Simoneaux, Nicole	2/14/2022	1.1	Analyze supplemental litigation support documentation provided by claimant's counsel to identify claims for inclusion on upcoming ADR transfer
Simoneaux, Nicole	2/14/2022	1.9	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter highlighting potential inclusion for ADR transfer
Simoneaux, Nicole	2/14/2022	2.4	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/14/2022	2.9	Analyze litigation support provided by claimant's counsel to identify claims for inclusion on upcoming ADR transfer
Sladkov, Anthony	2/14/2022	2.7	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/14/2022	1.7	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/14/2022	2.1	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/14/2022	0.9	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/14/2022	1.3	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/14/2022	2.4	Review claim reconciliation workbooks asserted against the department of agriculture to determine further reconciliation
Wirtz, Paul	2/14/2022	2.1	Review creditor outreach communications in order to determine next steps on unreconciled claims
Wirtz, Paul	2/14/2022	2.3	Review claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Wirtz, Paul	2/14/2022	1.9	Analyze prior creditor outreach communications in order to determine next steps on unreconciled claims
Allison, Roger	2/15/2022	2.9	Perform QC review of ACR response analysis to capture data requested by AAFAF for transfer to Department of Health.
Allison, Roger	2/15/2022	2.4	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/15/2022	1.3	Review analysis of claim, mailing and ACR responses asserted against the Department of Education to prepare for transfer to Agency.
Allison, Roger	2/15/2022	2.6	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/15/2022	2.2	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Chester, Monte	2/15/2022	1.7	Perform analysis of ACR claim assertions to identify duplicative assertions to be put on objections.
Chester, Monte	2/15/2022	2.3	Perform review of claims to prepare analysis of creditors asserting duplicative liabilities in multiple claims.
Collier, Laura	2/15/2022	2.3	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
Collier, Laura	2/15/2022	2.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/15/2022	2.1	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/15/2022	0.8	Review unliquidated litigation summary report prior to sending to Proskauer

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/15/2022	2.7	Review reconciliation detail provided by litigation claimants to identify next steps in reconciliation process
DiNatale, Trevor	2/15/2022	0.6	Finalize material interest party report for Proskauer review
DiNatale, Trevor	2/15/2022	2.8	Analyze DOJ litigation detail to determine status of cases with final judgements
Erlach, Nicole	2/15/2022	1.1	Analyze supporting documentation of claims filed against the Puerto Rico Police Department to identify underlying liabilities to prepare next reconciliation steps.
Erlach, Nicole	2/15/2022	2.4	Review claims for which we have identified a match between the claimant name against the list of police settlement files to confirm asserted agency of filed claim.
Erlach, Nicole	2/15/2022	1.8	Review claims for which we have identified a match between the claimant name against the list of police settlement files to confirm asserted agency of filed claim.
Erlach, Nicole	2/15/2022	1.4	Analyze claims filed with matching police settlement files to prepare for further reconciliation.
Erlach, Nicole	2/15/2022	1.9	Analyze supporting documentation of claims filed against the Puerto Rico Police Department to identify underlying liabilities to prepare next reconciliation steps.
Fiore, Nick	2/15/2022	2.1	Review outstanding items from claim transfer to agency files in order to provide input on next steps for claims resolution.
Fiore, Nick	2/15/2022	1.7	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/15/2022	2.1	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/15/2022	0.4	Analyze claims flagged as duplicates in order to update the master ACR claims tracker where applicable.
Hall, Kara	2/15/2022	2.8	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to assist agencies with the reconciliation process.
Hall, Kara	2/15/2022	2.6	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/15/2022	1.3	Review responses received from creditors related to claims on Omnibus objections
Harmon, Kara	2/15/2022	1.7	Review analysis Puerto Rico municipality claims to prepare comments related to potential objections for Proskauer review
Harmon, Kara	2/15/2022	2.1	Review analysis of ACR claims for the next transfer of initial outreach letters to AAFAF for Commonwealth initial determination
Harmon, Kara	2/15/2022	0.6	Review updated draft of material interest parties list before sending to Proskauer

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/15/2022	2.7	Review materials provided by the DOJ related to all open pre-petition litigation claims
Herriman, Jay	2/15/2022	1.2	Review objection responses and associated claims in prep of Omnibus hearing
Herriman, Jay	2/15/2022	1.1	Review analysis of fully unliquidated claims data merged with information provided by O'Neill
Herriman, Jay	2/15/2022	0.9	Review analysis of claims filed by Puerto Rico municipalities
Herriman, Jay	2/15/2022	0.1	Follow up with L. Collier re: unliquidated claims analysis
McNulty, Emmett	2/15/2022	1.9	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/15/2022	2.4	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	2/15/2022	1.7	Generate claim reconciliation workbooks for AP claims to be sent to Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/15/2022	2.1	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
Otero Gilmer, Kathryn	2/15/2022	2.2	Prepare analysis of claims from former employees against the Teachers Retirement System for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/15/2022	2.7	Analyze ACR claim responses from current employees for the Department of Education
Otero Gilmer, Kathryn	2/15/2022	0.8	Analyze ACR claim responses from former employees for the Department of Education
Otero Gilmer, Kathryn	2/15/2022	2.6	Analyze ACR claim responses from former employees for the Department of Education
Otero Gilmer, Kathryn	2/15/2022	2.4	Prepare analysis of ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/15/2022	0.8	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/15/2022	2.4	Review claim, mailing and ACR responses asserted against the Department of Correction and Rehabilitation to prepare analysis for agency review.
Pogorzelski, Jon	2/15/2022	2.3	Review ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/15/2022	1.6	Review new public employee responses asserted against the Department of Education relating to wage increases to prepare analysis for second transfer to agency
Pogorzelski, Jon	2/15/2022	1.3	Review mailing responses relating to claims transferred to ACR process to identify key data points to assist agency with reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/15/2022	2.4	Prepare analysis of data pertaining to ACR claims for the commonwealth to opine on title III status of the agencies asserted.
Potesta, Tyler	2/15/2022	1.3	Review analysis of public employee claim responses to finalize data for sixth round transfer to the agencies.
Potesta, Tyler	2/15/2022	2.7	Review analysis of public employee claims responses to categorize assertions for commonwealth review.
Potesta, Tyler	2/15/2022	2.1	Quality check analysis pertaining to asserted agencies held within public employee claims.
Rushabh, Shah	2/15/2022	3.1	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Sigman, Claudia	2/15/2022	2.3	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/15/2022	1.1	Analyze mailing responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Sigman, Claudia	2/15/2022	1.4	Analyze ACR responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Simoneaux, Nicole	2/15/2022	2.2	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/15/2022	1.1	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/15/2022	1.6	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/15/2022	1.3	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Simoneaux, Nicole	2/15/2022	2.3	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Sladkov, Anthony	2/15/2022	1.7	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/15/2022	1.4	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/15/2022	0.9	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/15/2022	1.6	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/15/2022	2.6	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/15/2022	1.7	Review Department of transportation and public works AP claim assertions to determine next steps
Wirtz, Paul	2/15/2022	2.2	Analyze claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Wirtz, Paul	2/15/2022	1.9	Analyze returned claim reconciliation workbooks from the Department of Transportation in order to determine next steps
Zeiss, Mark	2/15/2022	1.1	Review PR Police claims filed by counsel to ensure we have the full population of such claims in the Title III cases
Zeiss, Mark	2/15/2022	1.2	Finalize list of PR Police wage claims filed in the Title III cases for potential objection ensuring claimants have settled, claimants are not represented by known counsel
Zeiss, Mark	2/15/2022	0.8	Review PR Police claims with PR Police individual settlements for potential objection
Zeiss, Mark	2/15/2022	1.3	Finalize claim reconciliation status updates for claims included on March objections
Allison, Roger	2/16/2022	2.3	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Allison, Roger	2/16/2022	1.2	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/16/2022	2.3	Review ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Collier, Laura	2/16/2022	2.3	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/16/2022	2.1	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/16/2022	1.6	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
Collier, Laura	2/16/2022	2.6	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
DiNatale, Trevor	2/16/2022	2.4	Perform QC of wage related litigation claims identifying key data points to assist O'Neill with reconciliation process
DiNatale, Trevor	2/16/2022	2.7	Update summary report highlighting litigation reconciliation information to assist O'Neill team in correspondence with creditors
DiNatale, Trevor	2/16/2022	0.8	Analyze estimated settlement payments related to litigation asserted against Dept. of Health

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/16/2022	0.4	Review AAFAF claim reconciliation notes in order to update the master ACR tracker where applicable.
Fiore, Nick	2/16/2022	0.6	Update the master ACR claims tracker to account for new claim splits.
Fiore, Nick	2/16/2022	0.6	Prepare summary of claims in ACR that can potentially be put on objection for the Proskauer team to review.
Fiore, Nick	2/16/2022	1.1	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/16/2022	1.2	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/16/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	2/16/2022	2.8	Reviewed ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to the agency.
Hall, Kara	2/16/2022	1.6	Analyze claim and ACR responses for retired public employees to prepare workbook for transfer to Commonwealth agencies and AAFAF.
Hall, Kara	2/16/2022	2.4	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/16/2022	2.7	Develop analysis of ACR responses asserted against the Department of Education and Department of Treasury to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/16/2022	0.9	Analyze claims filed against Commonwealth to prepare claims for incorrect Debtor objection to PREPA
Harmon, Kara	2/16/2022	0.6	Analyze litigation claims to determine if appropriate for inclusion on Non-Title III claims objection
Harmon, Kara	2/16/2022	2.1	Review cross debtor duplicate claims to be included in upcoming Omnibus objections
Herriman, Jay	2/16/2022	0.6	Review claims to be removed from ACR as related to Non-Title III entities
Herriman, Jay	2/16/2022	1.4	Review analysis if Acevedo litigation case claims in prep of sending to Proskauer for review
Herriman, Jay	2/16/2022	0.8	Review objection responses and associated claims in prep of Omnibus hearing
Herriman, Jay	2/16/2022	0.7	Review proofs of claim asserting secured status under PACA
McNulty, Emmett	2/16/2022	1.9	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	2/16/2022	2.4	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/16/2022	2.2	Review supporting documents of AP claims to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/16/2022	2.1	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	2/16/2022	2.7	Perform review of claims transferred into the ACR Process to identify key data points to assist Proskauer/O'Neill with reconciliation process
Otero Gilmer, Kathryn	2/16/2022	2.2	Prepare analysis of claims from former employees of the Department of Education for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/16/2022	2.6	Prepare analysis of Department of Recreation and Sports ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/16/2022	2.1	Analyze ACR responses related to the Department of Education to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/16/2022	2.3	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Pogorzelski, Jon	2/16/2022	1.3	Analyze claim, mailing and ACR responses asserted against the Department of Justice to prepare analysis for agency review.
Pogorzelski, Jon	2/16/2022	2.1	Review ACR claims from current employees asserted against Department of Justice to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/16/2022	1.9	Analyze mailing responses from Department of Education employees to identify next steps in the ACR reconciliation process
Pogorzelski, Jon	2/16/2022	1.8	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/16/2022	1.7	Develop analysis of ACR responses related to the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to Department of Education
Potesta, Tyler	2/16/2022	2.8	Review analysis of mailing response attachments to ensure the appropriate claim documentation is included.
Potesta, Tyler	2/16/2022	1.8	Prepare analysis of public employee claim responses to finalize data points for agency review.
Rushabh, Shah	2/16/2022	1.4	Analyze supporting documentation provided with the claims asserting 503(b)(9) priority to determine if the assertion is valid.
Rushabh, Shah	2/16/2022	2.9	Prepare a summary file for the reconciliation of the secured, administrative, and priority claims.
Rushabh, Shah	2/16/2022	2.7	Review support documents for claims asserting secured liabilities per the PACA trust provisions.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	2/16/2022	0.7	Review ACR-transferred claims asserting romerazo for possible duplicates to add to the upcoming objections
Sigman, Claudia	2/16/2022	2.9	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Simoneaux, Nicole	2/16/2022	0.8	Analyze supplemental documents provided by O'Neill related to unliquidated litigation claims for Phase I Alternate Dispute Resolution (ADR) Review.
Simoneaux, Nicole	2/16/2022	2.7	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/16/2022	2.2	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer
Simoneaux, Nicole	2/16/2022	2.6	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Sladkov, Anthony	2/16/2022	1.9	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	1.2	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	1.3	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	0.9	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	1.7	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/16/2022	2.1	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/16/2022	2.2	Review claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Wirtz, Paul	2/16/2022	1.8	Review AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	2/16/2022	2.3	Analyze claim reconciliation workbooks asserted against the department of transportation and public works in order to determine further reconciliation
Allison, Roger	2/17/2022	1.2	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	2/17/2022	2.7	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	2/17/2022	1.9	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Chester, Monte	2/17/2022	2.6	Perform review of ACR letter responses to identify duplicate claims to be included on objections.
Chester, Monte	2/17/2022	2.3	Perform review of new ACR responses to flag non-title III employee claims for inclusion in omnibus objections
Chester, Monte	2/17/2022	2.7	Analyze ACR letter responses to identify duplicate claims to be included on objections.
Chester, Monte	2/17/2022	2.4	Perform review of ACR responses asserting multiple claim numbers to determine if other claims filed by creditor can be objected to as duplicative
Collier, Laura	2/17/2022	1.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/17/2022	2.2	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/17/2022	1.9	Analyze litigation claims pertaining to asserted wages and benefits to determine proper GUC estimates
Collier, Laura	2/17/2022	2.2	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
DiNatale, Trevor	2/17/2022	2.2	Prepare summary report of potential reduce and allow claims asserting litigation related to backpay
DiNatale, Trevor	2/17/2022	0.3	Create report of litigation claims asserting political discrimination cases for Proskauer review
DiNatale, Trevor	2/17/2022	3.1	Analyze DOJ reconciliation information related to cases with judgements to determine amounts unpaid to claimants for further reconciliation
Erlach, Nicole	2/17/2022	1.8	Perform reconciliation of newly received police settlement files against claims filed against the Police Department to identify claims for expungement.
Erlach, Nicole	2/17/2022	2.4	Perform reconciliation of newly received police settlement files against claims filed against the Police Department to identify claims for expungement.
Erlach, Nicole	2/17/2022	1.6	Analyze police settlement files to determine if release language indicates the claim has been fully satisfied to identify claims to prepare for expungement.
Erlach, Nicole	2/17/2022	2.2	Analyze police settlement files to determine if release language indicates the claim has been fully satisfied to identify claims to prepare for expungement.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/17/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/17/2022	0.7	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/17/2022	0.4	Analyze the 2/16/2022 Return mail report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/17/2022	0.6	Review analysis of ACR responses from A&M team to determine if claim is resolved per creditor ACR response
Fiore, Nick	2/17/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/17/2022	0.4	Analyze unsolicited ACR responses in order to determine if they should be associated with any active claims in ACR.
Fiore, Nick	2/17/2022	1.8	Prepare extract of new ACR responses including claimant identifying information to be added to the ACR response review file.
Fiore, Nick	2/17/2022	0.4	Analyze Proskauer team claim reconciliation notes in order to determine next steps for claim resolution.
Fiore, Nick	2/17/2022	1.4	Analyze the 2/16/2022 Mailing report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/17/2022	1.7	Analyze the 2/16/2022 ACR response report in order to update the master ACR claims tracker where applicable.
Hall, Kara	2/17/2022	0.8	Analyze claims asserted against the Department of Education for unpaid employee wages and benefits to capture information as requested by AAFAF.
Hall, Kara	2/17/2022	2.8	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process
Hall, Kara	2/17/2022	2.9	Develop analysis of ACR responses asserted against the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/17/2022	0.7	Review analysis from J. Sosa related to no liability claims to prepare for upcoming omnibus objections
Harmon, Kara	2/17/2022	0.9	Review claims to be included on upcoming Omnibus objections
Harmon, Kara	2/17/2022	1.8	Review analysis of claims in ACR asserting multi-party litigation cases to determine appropriate objection
Harmon, Kara	2/17/2022	0.7	Prepare analysis of satisfied litigation claims including case details from AAFAF for Proskauer review re: omnibus objections
Harmon, Kara	2/17/2022	0.6	Review claim analysis from AAFAF to prepare no liability objections for May omnibus hearing
Harmon, Kara	2/17/2022	1.3	Review responses to claim objections from creditors

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/17/2022	0.8	Review responses received from creditors related to ACR claims notices
Herriman, Jay	2/17/2022	1.7	Review updated analysis of claims asserting liabilities related to litigation judgments
McNulty, Emmett	2/17/2022	2.3	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/17/2022	1.6	Analyze population of claims transferred into the ACR Process to locate duplicate claims for the May objections
McNulty, Emmett	2/17/2022	1.4	Review newly filed claims to give claims proper claim categorization for the upcoming claims objections
McNulty, Emmett	2/17/2022	1.8	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
Otero Gilmer, Kathryn	2/17/2022	1.9	Analyze former Department of Education public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/17/2022	1.8	Prepare analysis of claims from former Department of Education employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/17/2022	2.2	Analyze ACR responses related to the Department of Education to capture data requested by AAFAF for transfer to asserted agency
Otero Gilmer, Kathryn	2/17/2022	2.3	Prepare analysis of new public employee ACR responses to categorize for Commonwealth review.
Pogorzelski, Jon	2/17/2022	2.2	Review claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/17/2022	1.4	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/17/2022	1.9	Review ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/17/2022	1.6	Analyze ACR claim mailing responses for liabilities asserted against the Department of Education to capture key data points as requested by AAFAF/Commonwealth
Pogorzelski, Jon	2/17/2022	2.2	Review claim forms and mailing responses in the ACR process asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Potesta, Tyler	2/17/2022	2.1	Review analysis of public employee claim responses to ensure that the appropriate assertions have been captured for the seventh round transfer to the commonwealth agencies.
Potesta, Tyler	2/17/2022	1.3	Review analysis of public employee claims that contain reference to multiple claims and ensure the key datapoints have been properly captured.
Potesta, Tyler	2/17/2022	2.6	Review analysis of asserted agencies within public employee claims to ensure they are sent to the proper commonwealth agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	2/17/2022	1.1	Prepare analysis of public employee claim responses to finalize data for sixth round transfer to the agencies.
Rushabh, Shah	2/17/2022	3.1	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Rushabh, Shah	2/17/2022	2.3	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/17/2022	2.1	Review claim support documents for claims asserting secured liabilities per the PACA trust provisions.
Sigman, Claudia	2/17/2022	1.9	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	2/17/2022	2.3	Review population of claims already transferred into the ACR Process for possible duplicate claims to add to the upcoming objections
Sigman, Claudia	2/17/2022	1.1	Review population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/17/2022	1.8	Review information from the DOJ related to active litigation to match with filed claims identified for Alternative Dispute Resolution (ADR) discussion.
Simoneaux, Nicole	2/17/2022	2.8	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Simoneaux, Nicole	2/17/2022	2.4	Review information from the DOJ related to active litigation to match with filed claims identified for Alternative Dispute Resolution (ADR) discussion.
Sladkov, Anthony	2/17/2022	1.1	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	0.7	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	1.2	Analyze accounts payable claims associated with the Department of Treasury to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	1.4	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/17/2022	2.4	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/17/2022	2.2	Prepare reconciliation report for department of education claims in order to determine partial reconciliated claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/17/2022	1.9	Prepare reconciliation report for department of agriculture claims in order to determine partial reconciled claims
Wirtz, Paul	2/17/2022	1.9	Prepare summary of list of claims identified for substantive duplicate objections for further review
Zeiss, Mark	2/17/2022	1.6	Review Commonwealth bondholder claims by CUSIP for matching to plan-covered Commonwealth bonds in order to be eligible for expungement on effective date
Chester, Monte	2/18/2022	2.6	Analyze latest ACR letter responses to determine duplicate status for claims.
Chester, Monte	2/18/2022	2.4	Perform review of latest supplemental ACR letter responses to flag duplicative claims for objection.
Chester, Monte	2/18/2022	3.1	Perform analysis of ACR letter responses to identify duplicate claims to be included on objections.
Collier, Laura	2/18/2022	1.3	Analyze litigation claims pertaining to asserted wages and benefits to determine proper GUC estimates
Collier, Laura	2/18/2022	2.4	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/18/2022	2.7	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/18/2022	1.9	Analyze DOJ litigation reconciliation information to correlate data with filed claims to prepare objections, as needed
DiNatale, Trevor	2/18/2022	2.3	Prepare MIP report identifying active and expunged bondholders for Proskauer review
DiNatale, Trevor	2/18/2022	2.2	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/18/2022	2.1	Analyze police settlement files to determine if release language indicates the claim has been fully satisfied to identify claims to prepare for expungement.
Erlach, Nicole	2/18/2022	1.9	Review police settlement files to determine if documentation is sufficient to support the claim has been fully satisfied to prepare claim for objection.
Erlach, Nicole	2/18/2022	2.4	Review police settlement files to determine if documentation is sufficient to support the claim has been fully satisfied to prepare claim for objection.
Fiore, Nick	2/18/2022	0.4	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/18/2022	0.8	Analyze duplicate claim review in order to determine next steps for claims resolution.
Fiore, Nick	2/18/2022	1.1	Analyze addition/removal of mailing responses for claims in ACR in order to update the ACR trackers.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/18/2022	0.6	Prepare summary of ACR related claim metrics at the request of the AAFAF team.
Fiore, Nick	2/18/2022	0.9	Analyze prepared analysis of new claimant responses to determine if there are duplicate claims in ACR.
Fiore, Nick	2/18/2022	1.4	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/18/2022	0.9	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/18/2022	0.6	Review analysis of union grievance related claim extract to be sent to the AAFAF team.
Hall, Kara	2/18/2022	2.4	Review ACR and claim responses asserted against the Puerto Rico Police Bureau to capture information as requested by AAFAF.
Hall, Kara	2/18/2022	2.1	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/18/2022	2.9	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/18/2022	1.3	Review analysis of claims for asserted priority reclassification re: May omnibus objections
Harmon, Kara	2/18/2022	1.9	Review analysis of ACR responses for transfer to AAFAF and Commonwealth agencies
Harmon, Kara	2/18/2022	2.1	Review analysis of additional claim splits to separate liabilities between ACR / unsecured claims
Harmon, Kara	2/18/2022	1.7	Review analysis of ACR claims for the next transfer of initial outreach letters to AAFAF for Commonwealth initial determination
Herriman, Jay	2/18/2022	0.3	Review updated claim waterfall report
Herriman, Jay	2/18/2022	0.6	Review analysis of claims filed by various unions asserting union grievances
Herriman, Jay	2/18/2022	1.3	Review claims to be included in next round of Omnibus objections
Herriman, Jay	2/18/2022	1.1	Update board presentation based on input from Proskauer
Otero Gilmer, Kathryn	2/18/2022	1.6	Prepare analysis of claims from former employees against the Teachers Retirement System for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/18/2022	1.7	Analyze mailing responses from former employees for the Department of Education before sending to AAFAF for review
Otero Gilmer, Kathryn	2/18/2022	1.3	Prepare analysis of Department of Education ACR responses to categorize for Commonwealth review.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/18/2022	2.3	Perform review of ACR responses filed by public employee claimants to identify employment status and additional asserted liabilities to assist agencies with reconciliation process
Pogorzelski, Jon	2/18/2022	1.6	Prepare analysis of ACR claims from former teachers asserted against Department of Education and the Teachers Retirement System to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/18/2022	1.8	Develop analysis of assertions in ACR related union grievance claims for AAFAF review.
Pogorzelski, Jon	2/18/2022	1.3	Review data responses from former public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process
Pogorzelski, Jon	2/18/2022	1.3	Analyze claim, mailing and ACR responses asserted against the Department of Health to prepare analysis for agency review.
Potesta, Tyler	2/18/2022	1.7	Prepare analysis of round 7 claims for transfer to claims agent.
Potesta, Tyler	2/18/2022	2.1	Review analysis of public employee claim responses to ensure the appropriate data points have been captured.
Potesta, Tyler	2/18/2022	2.9	Review analysis of claims being sent to the commonwealth agencies for round 6 transfer.
Rushabh, Shah	2/18/2022	2.2	Reconcile claims asserting trade-related liabilities to determine if given liabilities are valid and outstanding.
Rushabh, Shah	2/18/2022	1.3	Prepare summary file highlighting claims identified for reclassify objection for internal review
Rushabh, Shah	2/18/2022	2.3	Review unreconciled accounts payable claims to identify supporting documentation to prepare reconciliation questions for agency review.
Sigman, Claudia	2/18/2022	1.9	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	2/18/2022	1.6	Update the ACR claim substantive duplicate tracker for the purpose of identifying claims for upcoming objections
Sigman, Claudia	2/18/2022	0.8	Analyze population of ACR transferred claims asserting liability for law 96 to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/18/2022	2.4	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review
Simoneaux, Nicole	2/18/2022	3.2	Review unreconciled litigation claims against information from the DOJ to prepare analysis of asserted claims by case
Simoneaux, Nicole	2/18/2022	1.9	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.
Sladkov, Anthony	2/18/2022	0.3	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/18/2022	2.2	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	1.7	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	1.2	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	1.2	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/18/2022	0.8	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/18/2022	1.8	Review claim reconciliation workbooks asserted against the department of agriculture to determine further reconciliation
Wirtz, Paul	2/18/2022	2.1	Review creditor outreach communications in order to determine next steps on unreconciled claims
Wirtz, Paul	2/18/2022	2.4	Analyze prior creditor outreach communications in order to determine next steps on unreconciled claims
Wirtz, Paul	2/18/2022	2.2	Review AP assertions against non-title III entities in order to prepare claim objections
Zeiss, Mark	2/18/2022	1.2	Review updated objection response file from Prime Clerk to identify new responses for review for claims not on objection
Zeiss, Mark	2/18/2022	0.9	Review updated objection response file from Prime Clerk to identify new responses for claims on February Omnibus Exhibits
Zeiss, Mark	2/18/2022	0.8	Review docket responses from claimants for responses for February and forward hearing Omnibus Exhibits
Herriman, Jay	2/19/2022	3.1	Review documentation related to Section 330 administrative claim as provided by Proskauer
Herriman, Jay	2/20/2022	1.1	Review list of pre-petition litigation cases provided by the DOJ
Allison, Roger	2/21/2022	0.7	Review consolidated analysis on ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	2/21/2022	2.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Allison, Roger	2/21/2022	1.6	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/21/2022	1.4	Perform analysis of claims citing liability of salary increase to determine whether assertions are duplicative to another claim.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/21/2022	2.2	Analyze claim ACR letter responses to make determination of duplicate status for upcoming objections.
Chester, Monte	2/21/2022	1.6	Perform review of claim ACR letter responses to make determination of duplicate status for upcoming objections.
DiNatale, Trevor	2/21/2022	2.1	Prepare summary report of pre-petition litigation cases without filed POCs for DOJ review
DiNatale, Trevor	2/21/2022	3.1	Analyze DOJ pre-petition litigation cases to identify cases without filed claims for Proskauer review
Fiore, Nick	2/21/2022	0.3	Update the master ACR claims tracker for claims flagged for objection.
Harmon, Kara	2/21/2022	0.9	Prepare analysis for AAFAF review related to intergovernmental claims per discussions with Proskauer
Harmon, Kara	2/21/2022	1.4	Review analysis of ACR claims for the next transfer of initial outreach letters to AAFAF for Commonwealth initial determination
Harmon, Kara	2/21/2022	2.8	Prepare presentation related to multi-plaintiff litigation cases
Harmon, Kara	2/21/2022	0.4	Review comments from Proskauer related to draft exhibit for no liability objections in order to prepare modifications to objection reasons prior to filing
Harmon, Kara	2/21/2022	1.2	Prepare modifications to multi-plaintiff litigation presentation per comments from J. Herriman
Harmon, Kara	2/21/2022	0.2	Review analysis of non-title III claim to draft for inclusion on May omnibus objections
Herriman, Jay	2/21/2022	1.3	Review analysis related to Inter-Governmental claims prepared in response to data provided by AAFAF
Herriman, Jay	2/21/2022	0.6	Review responses received related to filed Omnibus Claim objections
Herriman, Jay	2/21/2022	0.6	Research PACA Trust provisions to determine treatment of claims asserting liabilities related to perishable goods
Herriman, Jay	2/21/2022	2.1	Prepare presentation related to multi-plaintiff litigation claims for FOMB
Herriman, Jay	2/21/2022	1.8	Review analysis comparing filed proofs of claim vs. list of pre-petition litigation cases provided by the DOJ
Potesta, Tyler	2/21/2022	2.4	Review analysis of public employee claims to ensure that pension liabilities have been properly captured.
Potesta, Tyler	2/21/2022	2.9	Review analysis of assertions provided by the public employee claims.
Rushabh, Shah	2/21/2022	2.8	Review the support documents submitted with the Department of Education claims to determine if the asserted liabilities are valid.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	2/21/2022	1.8	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	0.7	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	1.6	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	0.9	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	1.6	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/21/2022	1.7	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Allison, Roger	2/22/2022	2.2	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/22/2022	1.7	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/22/2022	2.6	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Chester, Monte	2/22/2022	2.9	Review mailing responses of claims within ACR to bifurcate duplicates for inclusion on objections.
Chester, Monte	2/22/2022	2.3	Analyze mailing responses of claims within ACR to bifurcate duplicates for inclusion on objections.
Chester, Monte	2/22/2022	1.2	Review claims containing liability of salary increase to determine whether claims are duplicative and are to be included on objections.
Collier, Laura	2/22/2022	2.1	Analyze the court pleadings attached to the fully unliquidated litigation claims to determine next steps
Collier, Laura	2/22/2022	1.8	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
Collier, Laura	2/22/2022	2.3	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/22/2022	2.9	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
DiNatale, Trevor	2/22/2022	2.6	Update summary report of pre-petition litigation cases without filed POCs for DOJ review

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	2/22/2022	2.1	Prepare report of multi plaintiff non-wage litigation claims for upcoming ADR transfer
Erlach, Nicole	2/22/2022	1.8	Analyze police settlement files to identify satisfied claims to prepare for objection.
Erlach, Nicole	2/22/2022	1.2	Analyze police settlement files to identify satisfied claims to prepare for objection.
Fiore, Nick	2/22/2022	0.4	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/22/2022	1.1	Analyze outstanding questions in claim transfer to AAFAF file in order to provide revision comments.
Fiore, Nick	2/22/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/22/2022	0.4	Review analysis of claims with multiple ACR responses to confirm asserted liabilities appropriately captured per discussions with AAFAF
Fiore, Nick	2/22/2022	1.8	Review analysis of ACR claims to confirm proper claims types, by asserted claim, for upcoming status report
Fiore, Nick	2/22/2022	0.8	Prepare first draft of the next transfer into ACR file.
Fiore, Nick	2/22/2022	0.9	Perform final review of claim transfer files for the AAFAF team prior to sending.
Hall, Kara	2/22/2022	2.7	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to assist agencies with the reconciliation process.
Hall, Kara	2/22/2022	2.4	Review ACR and claim responses asserted against the Department of Family to capture information as requested by AAFAF.
Hall, Kara	2/22/2022	2.3	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Hall, Kara	2/22/2022	2.9	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/22/2022	1.2	Review analysis of ACR responses for transfer to AAFAF and Commonwealth agencies
Harmon, Kara	2/22/2022	0.2	Review modified ACR transfer exhibit
Harmon, Kara	2/22/2022	0.6	Review draft ACR transfer file to prepare comments related to claims proposed for transfer
Harmon, Kara	2/22/2022	0.6	Review analysis of claims ready for transfer to ACR/ADR and corresponding transfer exhibits
Harmon, Kara	2/22/2022	0.6	Prepare modifications to presentation related to multi-plaintiff litigation per comments from B. Rosen

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/22/2022	1.2	Prepare updated litigation deck for multi-plaintiff litigation per comments from Proskauer
Herriman, Jay	2/22/2022	0.9	Review completed claim reconciliation worksheets provided by AAFAF
Herriman, Jay	2/22/2022	1.1	Incorporate comments from L. Stafford into multi plaintiff litigation presentation
Herriman, Jay	2/22/2022	1.2	Review ACR claims being transferred to agencies based on responses from creditors
Herriman, Jay	2/22/2022	1.6	Review draft analysis related to fully unliquidated litigation claims incorporating information provided by O'Neill
Herriman, Jay	2/22/2022	2.4	Review data provided by the DOH related to section 330 administrative claim
Herriman, Jay	2/22/2022	1.1	Incorporate comments from B. Rosen into multi plaintiff litigation presentation
McGee, Cally	2/22/2022	2.1	Review claims and ACR responses asserting wage increases for employees in the Department of Family.
McGee, Cally	2/22/2022	2.2	Review claim, mailing and ACR responses asserted against the Department of Family and Department of Social Services to complete analysis for agency review.
McGee, Cally	2/22/2022	1.8	Prepare analysis of ACR public employee responses related to Romerazo for transfer to Commonwealth agencies.
McNulty, Emmett	2/22/2022	1.7	Create claim reconciliation workbooks for AP claims to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/22/2022	2.3	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/22/2022	1.9	Analyze population of claims transferred into the ACR Process to locate duplicate claims for the May objections
McNulty, Emmett	2/22/2022	2.1	Analyze population of claims marked for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/22/2022	2.4	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
Otero Gilmer, Kathryn	2/22/2022	2.4	Analyze former Department of Labor and Human Resources public employee ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/22/2022	2.2	Prepare analysis of claims from former Department of Correction and Rehabilitation employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/22/2022	2.6	Prepare analysis of new public employee ACR responses to categorize for Commonwealth review.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	2/22/2022	2.7	Analyze ACR responses related to the Department of Health to capture data requested by AAFAF for transfer to asserted agency
Pogorzelski, Jon	2/22/2022	1.9	Review mailing responses pertaining to claims transferred to ACR process to identify key data points requested by AAFAF to assist agency with reconciliation process
Pogorzelski, Jon	2/22/2022	1.3	Analyze claim and mailing responses in the ACR process related to wage increases asserted against the Department of Education to for second transfer to agency.
Pogorzelski, Jon	2/22/2022	2.3	Analyze mailing responses from Department of Health employees to identify key data points to assist agencies in the ACR reconciliation process
Pogorzelski, Jon	2/22/2022	1.5	Review analysis of ACR responses related to tax refunds and public employee assertions to capture key data points requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/22/2022	1.7	Review ACR claims asserted against Department of Health to prepare analysis for second transfer to Agency.
Potesta, Tyler	2/22/2022	1.4	Review analysis of public employee claims for round 7 transfer to commonwealth agencies.
Potesta, Tyler	2/22/2022	2.1	Quality check analysis of agencies asserted for round 8 of public employee claims.
Potesta, Tyler	2/22/2022	2.4	Review analysis of assertions pertaining to round 8 of the public employee claims.
Rushabh, Shah	2/22/2022	2.7	Review the support documents submitted with the Department of Education claims to determine if the asserted liabilities are valid.
Rushabh, Shah	2/22/2022	1.6	Update the claim reconciliation summary files based on support documents provided with the proofs of claim and by the Puerto Rican government.
Rushabh, Shah	2/22/2022	3.1	Review unreconciled Department of Education claims using given supporting documentation to prepare reconciliation questions for agency review.
Sigman, Claudia	2/22/2022	1.3	Analyze public employee claims asserting liability for wage increases to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/22/2022	0.9	Analyze population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/22/2022	1.7	Review claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Sigman, Claudia	2/22/2022	1.6	Analyze ACR responses filed by public employees to confirm duplicate claim status to add claims to the upcoming objections
Simoneaux, Nicole	2/22/2022	1.9	Review active litigation detail from DOJ to prepare analysis of claims filed by litigation matter to eventually consider for Alternative Dispute Resolution (ADR) transfer

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	2/22/2022	1.1	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review.
Simoneaux, Nicole	2/22/2022	2.9	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Simoneaux, Nicole	2/22/2022	2.7	Analyze supplemental documents provided by O'Neill related to unliquidated litigation claims.
Sladkov, Anthony	2/22/2022	0.9	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.4	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.2	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.3	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	1.7	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/22/2022	2.1	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/22/2022	2.4	Review AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	2/22/2022	1.9	Prepare reconciliation report for department of agriculture claims in order to determine partial reconciliated claims
Wirtz, Paul	2/22/2022	2.1	Prepare reconciliation report for department of education claims in order to determine partial reconciliated claims
Wirtz, Paul	2/22/2022	2.3	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Zeiss, Mark	2/22/2022	0.8	Prepare updated summary report of objection responses from claimants for Proskauer review
Zeiss, Mark	2/22/2022	1.3	Review Commonwealth CUSIPs asserted by claimants on bond information sites in order to match to Plan Commonwealth bond series covered
Zeiss, Mark	2/22/2022	0.6	Prepare report of responses from claimants for February Omnibus Objections per Proskauer request
Zeiss, Mark	2/22/2022	1.4	Update report of newly filed objection responses from claimants pending omnibus claim objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/22/2022	1.7	Review of mailed responses from claimants for proper claims reconciliation and next steps
Zeiss, Mark	2/22/2022	0.7	Analyze report of claimant objection responses identifying next steps in the reconciliation process prior to sending to Proskauer
Allison, Roger	2/23/2022	1.9	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/23/2022	2.9	Review analysis of ACR claims asserted against Commonwealth agencies to prepare analysis for transfer.
Allison, Roger	2/23/2022	2.3	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Chester, Monte	2/23/2022	1.3	Perform review of ACR claim support documentation to find duplicative assertions to be objected to.
Chester, Monte	2/23/2022	2.7	Perform analysis of ACR claim support documentation to find duplicative assertions to be objected to.
Collier, Laura	2/23/2022	2.7	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/23/2022	1.9	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
Collier, Laura	2/23/2022	2.4	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/23/2022	1.3	Analyze the court pleadings attached to the fully unliquidated litigation claims to determine next steps
DiNatale, Trevor	2/23/2022	2.7	Analyze litigation support provided by creditor's counsel to identify claims for ADR transfer
DiNatale, Trevor	2/23/2022	3.1	Prepare analysis of fully unliquidated claims identified for upcoming ADR transfer
Erlach, Nicole	2/23/2022	2.7	Reconcile Puerto Rico Police Department claims against list of settlement files to identify claims in need of further detail for reconciliation.
Erlach, Nicole	2/23/2022	2.6	Perform reconciliation of new police settlement files against filed claims to determine matches.
Erlach, Nicole	2/23/2022	2.0	Review newly identified police settlement matches to determine asserted liabilities for further reconciliation.
Erlach, Nicole	2/23/2022	1.6	Analyze police settlement file matches to identify fully satisfied claims.
Fiore, Nick	2/23/2022	0.4	Prepare first draft of final notice ACR letter for tax related claims in ACR.
Fiore, Nick	2/23/2022	0.6	Prepare first draft of claimants that will be sent another ACR information request letter this week.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	2/23/2022	0.3	Analyze initial determination notes from the AAFAF team in order to update the master ACR claims tracker.
Fiore, Nick	2/23/2022	0.8	Prepare summary proposal of claimants to receive the final notice information request letter.
Fiore, Nick	2/23/2022	1.1	Analyze Public employee related claims in ACR in order to determine which claimants should be sent the final notice information request letter.
Fiore, Nick	2/23/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/23/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/23/2022	1.2	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	2/23/2022	0.4	Update the master ACR claims tracker for new split claims.
Hall, Kara	2/23/2022	2.3	Develop analysis of ACR responses asserted against the Department of Education and Department of Family to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/23/2022	2.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/23/2022	2.8	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Harmon, Kara	2/23/2022	2.6	Review analysis of ACR claims for next transfer to AAFAF and asserted Commonwealth agencies
Harmon, Kara	2/23/2022	1.7	Review claims asserting liabilities related to litigation and associated data from AAFAF to determine next steps in reconciliation process
Harmon, Kara	2/23/2022	1.4	Review administrative claims analysis from Proskauer to determine next steps for reconciliation
Harmon, Kara	2/23/2022	1.1	Review analysis from AAFAF on miscellaneous claims for potential inclusion on satisfied claim objections
Herriman, Jay	2/23/2022	0.3	Review draft letter to be sent to unresponsive ACR tax refund creditors
Herriman, Jay	2/23/2022	0.8	Review responses received from creditors transferred into the ACR process
Herriman, Jay	2/23/2022	0.2	Review claims to be transferred into ACR
Herriman, Jay	2/23/2022	0.2	Review letter to be sent to AAFAF related to claims reconciliation
Herriman, Jay	2/23/2022	1.4	Incorporate comments from B. Rosen into multi plaintiff litigation presentation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/23/2022	2.4	Review substantive duplicate, cross debtor duplicate claims to be included in upcoming Omnibus objection
Herriman, Jay	2/23/2022	1.1	Review analysis of eminent domain claims asserting a final judgment
Herriman, Jay	2/23/2022	0.3	Review email correspondence from Proskauer related to satisfied eminent domain claims
Herriman, Jay	2/23/2022	0.3	Review draft email correspondence related to final mailings being sent to unresponsive ACR creditors
Herriman, Jay	2/23/2022	0.6	Review claims to be split to between ACR and title III process
McGee, Cally	2/23/2022	2.4	Prepare analysis of ACR public employee responses related to Sila Calderon incentive law for transfer to Commonwealth agencies.
McGee, Cally	2/23/2022	2.3	Review claims asserting salary increases and pension disputes for various Commonwealth agencies.
McGee, Cally	2/23/2022	2.2	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for the Department of Health agencies' review.
McGee, Cally	2/23/2022	1.7	Prepare analysis of ACR public employee responses related to Law 96 for transfer to Commonwealth agencies.
McNulty, Emmett	2/23/2022	1.9	Analyze population of claims transferred into the ACR Process to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/23/2022	1.7	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	2/23/2022	2.9	Review population of claims marked for the upcoming duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
McNulty, Emmett	2/23/2022	2.3	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/23/2022	2.4	Review population of claims marked for the upcoming duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
Otero Gilmer, Kathryn	2/23/2022	2.3	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	2/23/2022	2.1	Perform review of ACR responses filed by the Department of Education claimants to identify key data points to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/23/2022	2.6	Prepare analysis of ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/23/2022	1.8	Analyze ACR claim responses for the Department of Education

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/23/2022	1.4	Review claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/23/2022	1.8	Review ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/23/2022	2.2	Prepare analysis of ACR responses related to the Department of Justice, Department of Education and Department of Social Services to capture key data points requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/23/2022	1.9	Perform review of ACR responses filed by Department of Health claimants to identify key data points to assist agencies with reconciliation process
Pogorzelski, Jon	2/23/2022	1.3	Analyze ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Potesta, Tyler	2/23/2022	1.9	Review analysis of round 8 review of public employee claims to ensure pension and case assertions have been properly captured.
Potesta, Tyler	2/23/2022	0.8	Prepare final analysis of Round 7 file for transfer to AAFAF.
Potesta, Tyler	2/23/2022	2.1	Review analysis of public employee claim assertions to ensure data has been properly captured.
Rushabh, Shah	2/23/2022	2.4	Review unreconciled AP claims to identify supporting documentation to prepare reconciliation questions for agency review.
Rushabh, Shah	2/23/2022	2.8	Create a summary file of the claims requiring objections based on the reconciliation process.
Rushabh, Shah	2/23/2022	1.1	Quality check the summary file of the claims requiring objections.
Rushabh, Shah	2/23/2022	2.4	Prepare claims reconciliation workbooks to identify any potential satisfied liabilities for the Dept. of Education review
Sigman, Claudia	2/23/2022	1.2	Analyze claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Sigman, Claudia	2/23/2022	2.2	Analyze population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/23/2022	0.8	Review duplicative public employee claims asserting liability for years of service in preparation for objections.
Sigman, Claudia	2/23/2022	2.7	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/23/2022	1.7	Review population of ACR transferred claims asserting liability for unpaid wages to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/23/2022	2.6	Analyze supplemental documents related to unliquidated litigation claims provided by O'Neill following outreach attempts to claimants.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	2/23/2022	2.9	Review supplemental documentation provided by counsel to litigation claimants to create analysis for Proskauer review.
Simoneaux, Nicole	2/23/2022	2.4	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Sladkov, Anthony	2/23/2022	1.4	Analyze accounts payable claims associated with the Department of Natural and Environmental Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	0.6	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	0.7	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	2.4	Analyze accounts payable claims associated with the Department of Justice to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	1.7	Analyze accounts payable claims associated with the Department of Correction and Rehabilitation to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	1.6	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/23/2022	0.8	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/23/2022	2.1	Review Department of transportation and public works AP claim assertions to determine next steps
Zeiss, Mark	2/23/2022	2.2	Review bondholder claims by CUSIP for Commonwealth bond assertions for potential match to Plan Bonds covered at the Effective Date
Zeiss, Mark	2/23/2022	1.4	Review of claims in the title III cases against the PR Police Department for various assertions including wages vs PR Police individual settlements for potential objection vs recent AAFAF revisions to PR individual Police settlements
Allison, Roger	2/24/2022	2.3	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/24/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	2/24/2022	0.6	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/24/2022	2.9	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	2/24/2022	3.1	Perform analysis of claims containing salary adjustment assertions to identify duplicates for objections.
Chester, Monte	2/24/2022	2.2	Review proof of claims to identify duplicative public assertions to be included on upcoming objections.
Chester, Monte	2/24/2022	2.8	Perform analysis of proof of claims to identify duplicative public assertions to be included on upcoming objections.
Collier, Laura	2/24/2022	1.1	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
Collier, Laura	2/24/2022	2.8	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/24/2022	0.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/24/2022	2.6	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/24/2022	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/24/2022	1.9	Prepare draft ADR transfer exhibit for Proskauer review
DiNatale, Trevor	2/24/2022	2.8	Update analysis of fully unliquidated claims identified for upcoming ADR transfer
Erlach, Nicole	2/24/2022	2.2	Analyze police settlement file matches to identify fully satisfied claims.
Fiore, Nick	2/24/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/24/2022	1.4	Analyze most recent ACR mailing and return mail report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/24/2022	0.4	Update the A&M claims database to reflect the 23rd transfer of claims into the ACR process.
Fiore, Nick	2/24/2022	0.9	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/24/2022	1.7	Analyze most recent ACR response report in order to update the master ACR claims tracker where applicable.
Fiore, Nick	2/24/2022	0.3	Analyze unsolicited ACR responses to determine if they should be matched with any claims in ACR.
Fiore, Nick	2/24/2022	2.1	Prepare extract of new ACR responses including claimant identifying information to be added to the ACR response review file.
Hall, Kara	2/24/2022	2.7	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	2/24/2022	1.4	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
Hall, Kara	2/24/2022	1.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	2/24/2022	2.9	Analyze ACR claims asserted against the Department of Education to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	2/24/2022	0.9	Review analysis of duplicate litigation claims from R. Shah to prepare for May omnibus objections
Harmon, Kara	2/24/2022	0.5	Review analysis of ACR claims related to non-title III entities to prepare for May omnibus objections
Harmon, Kara	2/24/2022	0.3	Review analysis of AEELA savings and dividend liquidation claims from E. McNulty to prepare for omnibus objections
Harmon, Kara	2/24/2022	2.3	Review wage claim analysis for the Department of Education in order to prepare claims for initial determination
Harmon, Kara	2/24/2022	2.6	Review claims to included on May Omnibus objections
Harmon, Kara	2/24/2022	1.2	Review analysis of claims to be reclassified from R. Shah re: omnibus objections
Herriman, Jay	2/24/2022	2.6	Review claims to be transferred into ADR
Herriman, Jay	2/24/2022	1.3	Review additional data provided by creditor related to Section 330 Admin Claim
Herriman, Jay	2/24/2022	0.9	Review analysis prepared by EY in prep of call on Section 330 Admin claim
Herriman, Jay	2/24/2022	0.9	Review claims to be included on Omnibus objections
Herriman, Jay	2/24/2022	1.1	Review claims to be transferred out of ACR and placed on Omnibus objections
McGee, Cally	2/24/2022	2.6	Review claims and ACR responses for retired employees of the Department of Education.
McGee, Cally	2/24/2022	2.4	Review claims asserting minimum wage violations for employees who worked in the Department of Education.
McGee, Cally	2/24/2022	2.1	Prepare analysis of ACR public employee responses related to Law 164 for transfer to Commonwealth agencies.
McGee, Cally	2/24/2022	2.3	Analyze new public employee responses asserted to categorize for Commonwealth review.
McNulty, Emmett	2/24/2022	2.9	Analyze population of claims transferred into the ACR Process to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/24/2022	1.2	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/24/2022	1.4	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/24/2022	1.9	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim objections process
McNulty, Emmett	2/24/2022	2.4	Review population of ACR claims marking claims for duplicate objections to assist Proskauer/O'Neill with the upcoming claims objections process
McNulty, Emmett	2/24/2022	1.6	Review population of claims marked for duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
Otero Gilmer, Kathryn	2/24/2022	2.1	Review ACR claims asserted against Department of Family to prepare analysis to assist agencies with reconciliation process
Otero Gilmer, Kathryn	2/24/2022	2.7	Prepare analysis of claims from former employees of the Department of Education for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/24/2022	2.2	Prepare analysis of claims from former employees for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/24/2022	2.6	Prepare analysis of claims from former employees against the Department of Correction and Rehabilitation for the ACR reconciliation process.
Pogorzelski, Jon	2/24/2022	2.4	Review mailing responses from former public employee claimants currently in ACR to identify additional asserted liabilities to prepare analysis prior to sending to AAFAF
Pogorzelski, Jon	2/24/2022	1.9	Review ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency
Pogorzelski, Jon	2/24/2022	1.7	Analyze claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/24/2022	1.3	Review analysis of new public employee ACR responses to capture additional asserted liabilities requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/24/2022	1.2	Review new public employee responses to identify additional asserted liabilities as requested by AAFAF
Potesta, Tyler	2/24/2022	2.1	Review analysis of public employee agencies to ensure that they are being sent to the appropriate commonwealth agency.
Potesta, Tyler	2/24/2022	1.9	Prepare final analysis of round 8 review of public employee claims to transfer to the appropriate commonwealth agencies.
Potesta, Tyler	2/24/2022	2.2	Review analysis of public employee claim assertions to ensure data has been properly captured.
Rushabh, Shah	2/24/2022	1.4	Prepare objection language highlighting the resolved liabilities for claims marked for objection.
Rushabh, Shah	2/24/2022	1.2	Analyze claims asserting secured, administrative, or priority status to prepare for upcoming reclassification objection.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	2/24/2022	2.7	Reconcile the liabilities listed with the support documents against the amount asserted by the claimant.
Sigman, Claudia	2/24/2022	2.6	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.4	Analyze public employee claims transferred into the ACR process in preparation for duplicate objections.
Sigman, Claudia	2/24/2022	1.6	Analyze public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.2	Review claims asserting liability for law 89 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.2	Review population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/24/2022	1.9	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	2/24/2022	2.6	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Simoneaux, Nicole	2/24/2022	2.9	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	2/24/2022	2.7	Review documentation provided by counsel to litigation claimants as part of Phase II review for Proskauer.
Simoneaux, Nicole	2/24/2022	0.9	Review documentation provided by counsel to litigation claimants as part of Phase II review for Proskauer.
Sladkov, Anthony	2/24/2022	1.2	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	0.7	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	1.6	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	2.3	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	1.7	Analyze accounts payable claims associated with the Department of Family to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/24/2022	0.6	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/24/2022	1.8	Quality review department of education claim reconciliation workbooks in preparation for agency email
Wirtz, Paul	2/24/2022	2.2	Quality review department of agriculture claim reconciliation workbooks in preparation for agency email
Wirtz, Paul	2/24/2022	2.6	Prepare waterfall report for AP claim creditor outreach in order to determine additional steps
Zeiss, Mark	2/24/2022	1.1	Review of claims in the title III cases against the PR Police Department for various assertions including wages vs PR Police individual settlements for potential objection
Zeiss, Mark	2/24/2022	1.3	Review Commonwealth CUSIPs asserted by claimants on bond information sites in order to match to Plan Commonwealth bond series covered
Zeiss, Mark	2/24/2022	2.6	Prepare workbook of Commonwealth bondholder claims showing updated CUSIP information matching the Plan Classes for bond series claimants assert by CUSIP in order to reconcile Commonwealth Bondholder claims
Zeiss, Mark	2/24/2022	1.8	Review unsolicited ACR responses for potential responses for other processes like objections, responses for claims not under ACR
Allison, Roger	2/25/2022	1.6	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Chester, Monte	2/25/2022	2.7	Perform review of ACR and mailing responses for creditors with many claims to determine if claims are duplicative before sending to AAFAF for review.
Chester, Monte	2/25/2022	2.9	Perform review of proof of claims to identify duplicative public assertions to be included on upcoming objections.
Chester, Monte	2/25/2022	2.4	Analyze supplemental attachments of claims in the ACR process to identify duplicates to be objected to.
Collier, Laura	2/25/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	2/25/2022	2.6	Analyze documents provided by local counsel through outreach efforts to understand assertions pertaining to unliquidated litigation claims and determine necessary next steps
Collier, Laura	2/25/2022	0.2	Analyze documentation attached to POC and mailing response(s) to determine whether the litigation claim may need to be transferred to ADR
Collier, Laura	2/25/2022	1.6	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	2/25/2022	1.1	Update draft ADR transfer exhibit for Proskauer review
DiNatale, Trevor	2/25/2022	2.3	Finalize analysis of fully unliquidated claims identified for upcoming ADR transfer

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/25/2022	2.7	Analyze brokerage statements attached to bondholder claims to identify asserted CUSIPS to determine next steps.
Erlach, Nicole	2/25/2022	0.6	Analyze bondholder claims to reconcile asserted General Obligation bond CUSIPS against the claimed total to determine if claim can be prepared for expungement.
Erlach, Nicole	2/25/2022	1.6	Analyze bondholder claims to identify asserted CUSIPS for further reconciliation.
Erlach, Nicole	2/25/2022	0.9	Reconcile Puerto Rico Police Department claims against list of settlement files to identify claims in need of further detail for reconciliation.
Fiore, Nick	2/25/2022	1.6	Analyze outstanding questions in the claim transfer to AAFAF file in order to provide revision comments.
Fiore, Nick	2/25/2022	1.2	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/25/2022	0.6	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Fiore, Nick	2/25/2022	0.3	Analyze claim reconciliation comments from the AAFAF team in order to determine next steps in claims resolution.
Fiore, Nick	2/25/2022	1.3	Analyze summary file of claims drafted for objection in order to update the master ACR tracker where applicable.
Fiore, Nick	2/25/2022	0.9	Prepare updated listing of creditors who should be sent another ACR information request letter.
Hall, Kara	2/25/2022	2.9	Review data responses from public employee claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process.
Hall, Kara	2/25/2022	2.6	Reviewed ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to the agency.
Harmon, Kara	2/25/2022	1.8	Review analysis of responses received from creditors related to claims in ACR
Harmon, Kara	2/25/2022	2.2	Review claims asserting liabilities related to takings claims and associated data from AAFAF to determine next steps in reconciliation process
Harmon, Kara	2/25/2022	0.4	Review analysis of litigation claims asserting takings cases for potential non-title III objection
Herriman, Jay	2/25/2022	0.2	Review newly filed claim amendments to determine proper treatment under the plan
Herriman, Jay	2/25/2022	0.2	Prepare correspondence to Proskauer related to contract rejection damage claims
Herriman, Jay	2/25/2022	1.8	Review data provided by O'Neill related to fully unliquidated litigation claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/25/2022	0.3	Review final list of claims to be transferred into ADR
Herriman, Jay	2/25/2022	0.4	Review administrative claims status tracker in prep of call with EY & Proskauer
Herriman, Jay	2/25/2022	0.4	Review newly filed contract rejection damage claims
McGee, Cally	2/25/2022	2.8	Review claims and ACR responses asserting wage increases for employees in the Department of Housing.
McGee, Cally	2/25/2022	2.4	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to categorize for Agency review.
McGee, Cally	2/25/2022	2.7	Prepare analysis of ACR public employee responses related to Law 89 for transfer to Commonwealth agencies.
McNulty, Emmett	2/25/2022	1.7	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	2/25/2022	1.9	Review newly filed claims to give claims proper claim categorization for the upcoming claims objections
McNulty, Emmett	2/25/2022	2.4	Analyze supplemental mailing response in order to capture invoice details in support of filed Accounts Payable claim
McNulty, Emmett	2/25/2022	2.1	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim objections process
Otero Gilmer, Kathryn	2/25/2022	2.2	Prepare analysis of ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/25/2022	1.7	Prepare analysis of Department of Education ACR responses to categorize for Commonwealth review.
Otero Gilmer, Kathryn	2/25/2022	2.3	Prepare analysis of claims from former employees against the Puerto Rico Police Bureau for the ACR reconciliation process.
Otero Gilmer, Kathryn	2/25/2022	1.9	Review ACR claims asserted against Department of Family to prepare analysis to assist agencies with reconciliation process
Pogorzelski, Jon	2/25/2022	1.6	Analyze mailing responses from Department of Education employees related to law 164 to prepare analysis to help the Department of Education with reconciliation process
Pogorzelski, Jon	2/25/2022	1.4	Review ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	2/25/2022	1.3	Analyze claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.
Pogorzelski, Jon	2/25/2022	1.8	Review mailing responses pertaining to unreceived wage increases transferred to ACR process to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/25/2022	1.7	Review analysis of ACR mailing responses by former Department of Health employees to capture data requested by AAFAF for transfer to asserted agency.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	2/25/2022	3.1	Prepare reconciliation support documents for review by the Department of Education.
Rushabh, Shah	2/25/2022	2.4	Prepare claims for reclassification objection based on review of asserted priority and supporting documentation.
Rushabh, Shah	2/25/2022	2.7	Reconcile asserted totals against the payment data to update the claim reconciliation documents for agency review.
Sigman, Claudia	2/25/2022	2.4	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	2/25/2022	1.3	Review new supplemental mailing responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	2/25/2022	1.8	Update the ACR claim substantive duplicate tracker identifying claims for upcoming objections
Simoneaux, Nicole	2/25/2022	1.1	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	2/25/2022	2.4	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Simoneaux, Nicole	2/25/2022	2.9	Analyze fully unliquidated litigation claims to identify claims for potential ADR transfer
Sladkov, Anthony	2/25/2022	1.1	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	1.4	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	1.8	Analyze accounts payable claims associated with the Department of Education to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	2.2	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/25/2022	0.7	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/25/2022	1.9	Review AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	2/25/2022	2.3	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Wirtz, Paul	2/25/2022	2.1	Quality review AP claims master tracker in order to determine follow up opportunities for title III agencies
Wirtz, Paul	2/25/2022	2.4	Analyze mailing responses in order to determine substantive duplicate population

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/25/2022	0.7	Prepare report of unliquidated litigation claims that match individual PR Police parties that have settled their wage claims
Zeiss, Mark	2/25/2022	0.4	Review fully unliquidated litigation claims asserted by PR Police employees to determine if claim should be subject to ADR transfer or upcoming objection
Zeiss, Mark	2/25/2022	0.6	Revise master GO bondholder claims summary report for Proskauer review
Zeiss, Mark	2/25/2022	1.3	Update claim summary report highlighting claims identified for upcoming no liability police wage objections
Zeiss, Mark	2/25/2022	0.6	Revise master PR Police individual settlement tracker per list from AAFAF of settlement parties that should not be considered settled since they never received their check
Zeiss, Mark	2/25/2022	2.4	Review GO bondholder claims in order to ensure that we can expunge per Plan on the effective date
DiNatale, Trevor	2/26/2022	1.8	Prepare objection summary file highlighting claims identified for upcoming omnibus objections
Erlach, Nicole	2/26/2022	0.6	Analyze bondholder claims to identify asserted CUSIPS for further reconciliation.
Fiore, Nick	2/26/2022	0.8	Analyze waterfall flags for claims in ACR flagged to be put on objection to ensure accuracy and completeness of claim reporting.
Hall, Kara	2/26/2022	1.8	Reviewed ACR claims asserted against the Puerto Rico Police Bureau to complete analysis for second transfer to the agency.
Hall, Kara	2/26/2022	1.1	Analyze new public employee responses asserted against the Commonwealth of Puerto Rico to assist agencies with the reconciliation process.
Hall, Kara	2/26/2022	2.7	Develop analysis of ACR responses asserted against the Department of Treasury to capture data requested by AAFAF for transfer to asserted agency.
Harmon, Kara	2/26/2022	1.9	Review reconciliation questions from analysis team to prepare comments on next steps for claims in ACR
McNulty, Emmett	2/26/2022	0.6	Review population of claims marked for the upcoming duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
Pogorzelski, Jon	2/26/2022	1.4	Analyze ACR claims asserted against the Department of Justice to capture key information as requested by AAFAF
Pogorzelski, Jon	2/26/2022	2.2	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/26/2022	1.8	Review mailing responses pertaining to claims transferred to ACR process from former Department of Education employees to identify key data points to assist agency with reconciliation process
Pogorzelski, Jon	2/26/2022	1.7	Analyze claim, mailing and ACR responses asserted against the Department of Education to prepare analysis for agency review.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/26/2022	1.1	Review ACR claims asserted against Department of Education to prepare analysis for second transfer to Agency.
DiNatale, Trevor	2/27/2022	1.9	Update draft ADR transfer exhibit for Proskauer review
DiNatale, Trevor	2/27/2022	1.7	Prepare objection summary file highlighting claims identified for upcoming omnibus objections
Herriman, Jay	2/27/2022	2.1	Review additional fully unliquidated litigation claims to be transferred into ADR
McNulty, Emmett	2/27/2022	0.3	Update population of claims marked for duplicate objections to assist Proskauer/O'Neill in claim reconciliation process
Allison, Roger	2/28/2022	0.7	Review analysis of ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Allison, Roger	2/28/2022	2.4	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	2/28/2022	1.9	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
Allison, Roger	2/28/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to asserted agency.
Chester, Monte	2/28/2022	1.9	Perform analysis of creditors asserting labor related claims to determine if duplicative of another filed claim.
Chester, Monte	2/28/2022	1.4	Perform review of ACR letter responses to flag non-title III claims for objection.
Chester, Monte	2/28/2022	2.8	Perform analysis of new supplemental mailing responses to identify creditors asserting duplicate liabilities.
Collier, Laura	2/28/2022	2.2	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	2/28/2022	2.3	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	2/28/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	2/28/2022	2.7	Analyze litigation claim reconciliation detail provided by DOJ to identify claims for upcoming ADR transfer
DiNatale, Trevor	2/28/2022	1.1	Update objection summary file highlighting claims identified for upcoming omnibus objections for Proskauer review
DiNatale, Trevor	2/28/2022	1.2	Prepare updated ADR exhibit for upcoming transfer
Erlach, Nicole	2/28/2022	2.3	Analyze brokerage statements attached to bondholder claims to identify asserted CUSIPS to determine next steps.
Erlach, Nicole	2/28/2022	2.8	Review supporting documentation of bondholder claims to capture asserted CUSIPS for further reconciliation.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/28/2022	2.7	Analyze bondholder claims to reconcile asserted General Obligation bond CUSIPS against the claimed total to determine if claim can be prepared for expungement.
Fiore, Nick	2/28/2022	0.6	Update the master ACR tracker to flag claims to be removed for objection.
Fiore, Nick	2/28/2022	2.6	Review analysis of claims in ACR that are flagged to be put on a cross debtor duplicate objection in order to ensure accuracy of claim match.
Fiore, Nick	2/28/2022	0.6	Analyze prepared analysis of claims in ACR flagged for a duplicate objection in order to determine if the child and master claims can be switched.
Fiore, Nick	2/28/2022	0.6	Prepare summary file identifying ACR claims requiring additional mailings for Prime Clerk review
Fiore, Nick	2/28/2022	1.7	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	2/28/2022	0.2	Analyze added/removed mailing responses from claims in ACR in order to update the master tracker
Fiore, Nick	2/28/2022	1.1	Analyze ACR responses referencing other claims in order to determine if claims should be flagged as duplicative or if the response is associated with the incorrect claim.
Fiore, Nick	2/28/2022	0.4	Update ACR summary report highlighting claim removals due to upcoming omnibus objections
Hall, Kara	2/28/2022	1.7	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Hall, Kara	2/28/2022	2.6	Develop analysis of ACR responses asserted against the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	2/28/2022	2.9	Review claim, mailing and ACR responses asserted against the Teachers Retirement System and the Department of Education to complete analysis for Title III agency review.
Harmon, Kara	2/28/2022	0.6	Review analysis of claims to be transferred to PREPA for May omnibus hearing
Harmon, Kara	2/28/2022	1.7	Review analysis of claims drafted for cross-debtor objections for May omnibus hearing
Harmon, Kara	2/28/2022	1.1	Review analysis of Police settlement claims to be included in upcoming omnibus objections
Harmon, Kara	2/28/2022	2.3	Review analysis of responses received from creditors related to claims in ACR
Harmon, Kara	2/28/2022	0.9	Review non-title III employee claims drafted for May omnibus objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/28/2022	2.4	Review materials gathered by O'Neill related to unliquidated litigation claims
Herriman, Jay	2/28/2022	3.1	Review claims to be included in no liability objection related to claims filed by police officers
Herriman, Jay	2/28/2022	0.8	Review notes from Proskauer related to claims to be transferred into ADR
McGee, Cally	2/28/2022	1.9	Analyze ACR and mailing responses for public employees to prepare workbook for transfer to AAFAF.
McGee, Cally	2/28/2022	2.2	Analyze claims for retired Teachers asserting wage violations and pension disputes by the Department of Education.
McGee, Cally	2/28/2022	2.3	Analyze Department of Education claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McNulty, Emmett	2/28/2022	2.4	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	2/28/2022	1.9	Review population of claims filed after Confirmation Plan to confirm claims are reflected correctly on official claims register
McNulty, Emmett	2/28/2022	0.4	Perform review of amendment claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/28/2022	0.7	Perform review of claims marked for no liability objections identifying key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/28/2022	1.1	Perform review of duplicate claims marked for objection to identify key data points to assist Proskauer/O'Neill with reconciliation process
McNulty, Emmett	2/28/2022	2.8	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	2/28/2022	1.9	Analyze ACR claim responses from former Department of Education employees
Otero Gilmer, Kathryn	2/28/2022	2.4	Analyze ACR claim responses from former employees of the Department of Education
Otero Gilmer, Kathryn	2/28/2022	2.2	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	2/28/2022	2.3	Analyze ACR claim responses from former employees of the Department of Health
Pogorzelski, Jon	2/28/2022	2.7	Develop analysis of ACR responses asserted against the Puerto Rico Police Bureau to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	2/28/2022	2.1	Reviewed ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to Department of Health.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pogorzelski, Jon	2/28/2022	2.3	Analyze and review new public employee assertions related to law 96 asserted against the Department of Education to categorize for Agency review.
Pogorzelski, Jon	2/28/2022	2.4	Analyze claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Potesta, Tyler	2/28/2022	1.9	Prepare analysis of claims that are excluded from the ACR review process due to their inclusion on upcoming omnibus objections.
Potesta, Tyler	2/28/2022	2.3	Review analysis of multiple rounds of public employee claims that have been transferred to commonwealth agencies.
Potesta, Tyler	2/28/2022	2.9	Review analysis of public employee claims asserted against multiple agencies to determine appropriate commonwealth agency to review.
Potesta, Tyler	2/28/2022	1.6	Prepare analysis of claims prepared for transfer to claims agent for commonwealth agency review.
Rushabh, Shah	2/28/2022	2.8	Analyze claims asserting secured, administrative, or priority status to prepare for upcoming reclassification objection.
Rushabh, Shah	2/28/2022	0.8	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Rushabh, Shah	2/28/2022	1.4	Reconcile asserted totals against the payment data to update the claim reconciliation documents for agency review.
Rushabh, Shah	2/28/2022	3.1	Reconcile the asserted amount against the support documents to determine if the asserted liabilities are valid.
Sigman, Claudia	2/28/2022	1.8	Analyze ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	2/28/2022	0.9	Review claims asserting liability for law 89 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	2/28/2022	1.6	Review public employee claims asserting wage related laws to identify claimants that filed duplicative liabilities for upcoming objections
Sigman, Claudia	2/28/2022	2.3	Review claims pending ACR transfer to determine if claims are asserting duplicate liabilities for upcoming objections
Simoneaux, Nicole	2/28/2022	2.3	Consolidate Phase I review of O'Neill outreach responses to identify potential claims for transfer to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	2/28/2022	0.6	Analyze litigation claims with POC attachments to determine nature and basis of claim through pleadings for Alternative Dispute Resolution (ADR) review of the Phase I population.
Simoneaux, Nicole	2/28/2022	1.1	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR).

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	2/28/2022	1.6	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	2/28/2022	2.8	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR).
Sladkov, Anthony	2/28/2022	2.2	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/28/2022	2.4	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	2/28/2022	0.9	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	2/28/2022	2.6	Analyze AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	2/28/2022	2.1	Analyze returned claim reconciliation workbooks from the Department of Education in order to determine follow up opportunities with the agency
Wirtz, Paul	2/28/2022	2.3	Analyze AP claims asserted against the Department of Agriculture to identify invalid invoices for upcoming reduce and allow objections
Wirtz, Paul	2/28/2022	1.7	Analyze AP claims asserted against the Department of Correction and Rehabilitation to identify invalid invoices for upcoming reduce and allow objections
Zeiss, Mark	2/28/2022	0.8	Prepare updated summary report of objection responses from claimants for Proskauer review
Zeiss, Mark	2/28/2022	0.7	Update report of newly filed objection responses from claimants pending omnibus claim objections
Zeiss, Mark	2/28/2022	0.8	Review fully unliquidated litigation claims asserted by PR Police employees to determine if claim should be subject to ADR transfer or upcoming objection
Zeiss, Mark	2/28/2022	0.7	Review docket responses from claimants for responses for February and forward hearing Omnibus Exhibits
Zeiss, Mark	2/28/2022	1.1	Review updated objection response file from Prime Clerk to identify new responses for review for claims not on objection
Zeiss, Mark	2/28/2022	0.6	Review updated objection response file from Prime Clerk to identify new responses for review
Allison, Roger	3/1/2022	2.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Education.
Allison, Roger	3/1/2022	2.6	QC review of new public employee responses to categorize for Commonwealth review.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	3/1/2022	2.1	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/1/2022	2.2	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Chester, Monte	3/1/2022	1.9	Perform analysis of latest claim ACR letters received to update duplicate status for all filed claims for the respective claimant.
Collier, Laura	3/1/2022	2.6	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	3/1/2022	2.8	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
DiNatale, Trevor	3/1/2022	0.8	Analyze ACR public employee mailing responses to determine if claimant asserted duplicative litigation liabilities
DiNatale, Trevor	3/1/2022	1.4	Update objection summary file highlighting claims identified for upcoming omnibus objections for Proskauer review
DiNatale, Trevor	3/1/2022	0.7	Finalize QC on ADR transfer exhibit prior to filing
DiNatale, Trevor	3/1/2022	2.1	Review claims identified for upcoming reclassify omnibus claim objections
DiNatale, Trevor	3/1/2022	2.3	Update summary report of multi plaintiff litigation claims highlighting claims for potential ADR transfer
Erlach, Nicole	3/1/2022	2.6	Review bondholder claims to prepare reconciliation of claimed amounts against supporting brokerage statements.
Erlach, Nicole	3/1/2022	1.9	Review bondholder claimant's brokerage statements to determine if claim is based solely on General Obligation Commonwealth bond liabilities to prepare claim for objection.
Erlach, Nicole	3/1/2022	2.1	Review bondholder claims to prepare reconciliation of claimed amounts against supporting brokerage statements.
Fiore, Nick	3/1/2022	1.6	Review analysis of claims in ACR that are flagged to be put on a cross debtor duplicate objection in order to ensure accuracy of claim match.
Fiore, Nick	3/1/2022	1.9	Review consolidated AAFAF claim transfer file to ensure accuracy of data presented.
Fiore, Nick	3/1/2022	0.3	Prepare second draft of final notice ACR tax letter.
Fiore, Nick	3/1/2022	0.3	Analyze Proskauer team comments to final notice ACR tax letter, making updates where applicable.
Fiore, Nick	3/1/2022	2.1	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	3/1/2022	2.9	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/1/2022	2.7	Review claim, mailing and ACR responses asserted against the Department of Family and Department of Health to complete analysis for agency review.
Hall, Kara	3/1/2022	2.4	Review claims for retired employees previously employed by the Department of Education to capture data as requested by AAFAF.
Hall, Kara	3/1/2022	1.7	Review ACR claims asserted against the Department of Correction and Rehabilitation to complete analysis for second transfer to Agency as requested by AAFAF.
Harmon, Kara	3/1/2022	2.3	Review analysis of unresolved pre-petition invoices for the Dept of Health in order to determine next steps for reconciliation/transfer to ADR
Harmon, Kara	3/1/2022	0.7	Review analysis of claims filed against Plan debtors after commencement of confirmation hearing
Harmon, Kara	3/1/2022	1.6	Review analysis of unresolved pre-petition invoices for the Department of Natural Resources in order to determine next steps for reconciliation/transfer to ADR
Harmon, Kara	3/1/2022	1.3	Review analysis completed by OAT related to unresolved AP claims in order to determine next steps for claims reconciliation
Harmon, Kara	3/1/2022	0.9	Review analysis completed by OGP related to unresolved AP claims in order to determine next steps for claims reconciliation
Harmon, Kara	3/1/2022	1.8	Review analysis of employee related claims in ACR for transfer to AAFAF / asserted agencies for initial determination
Herriman, Jay	3/1/2022	1.2	Review analysis of non wage related litigation claims with multiple claims related to same case
Herriman, Jay	3/1/2022	0.8	Renew analysis of claims filed against the DOH asserting unpaid wages / benefits
Herriman, Jay	3/1/2022	2.4	Review claims asserting liabilities related to bonds to be included on Omnibus claim objections
Herriman, Jay	3/1/2022	0.4	Review open issues list related to claims placed in the ACR process
Herriman, Jay	3/1/2022	1.6	Review responses received from creditors related to public employee claims placed into ACR
McGee, Cally	3/1/2022	2.2	Analyze ACR and claim responses asserted against the Department of Education to capture information as requested by AAFAF.
McGee, Cally	3/1/2022	1.8	Analyze Department of Correction and Rehabilitation claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/1/2022	2.6	Analyze claim and ACR responses for retired public employees to prepare workbook for transfer to Commonwealth agencies and AAFAF.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	3/1/2022	2.4	Analyze ACR claim mailing responses to identify additional review of asserted liabilities to assist AAFAF with reconciliation process.
McNulty, Emmett	3/1/2022	2.7	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/1/2022	2.4	Review population of claims filed after Confirmation Plan to confirm claims are reflected correctly on official claims register
McNulty, Emmett	3/1/2022	0.9	Produce claim reconciliation workbooks for Accounts Payable claims to send to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/1/2022	1.7	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	3/1/2022	1.9	Create claim reconciliation workbooks for Accounts Payable claims to be sent to the Department of Agriculture for agency reconciliation
Otero Gilmer, Kathryn	3/1/2022	2.6	Perform review of ACR claim mailing responses from Department of Family employees to identify key data points to assist agency with reconciliation process
Otero Gilmer, Kathryn	3/1/2022	1.8	Perform review of ACR responses filed by the Department of Correction and Rehabilitation claimants to identify key data points to assist agencies with reconciliation process
Otero Gilmer, Kathryn	3/1/2022	1.7	Analyze ACR claim responses from former Department of Family employees
Otero Gilmer, Kathryn	3/1/2022	2.4	Analyze ACR claim responses from former employees of the Department of Education
Pogorzelski, Jon	3/1/2022	2.3	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Pogorzelski, Jon	3/1/2022	1.9	Review data responses from Department of Family claimants currently in ACR to identify additional asserted liabilities to assist agencies in reconciliation process
Pogorzelski, Jon	3/1/2022	1.8	Analyze mailing responses and proof of claim forms from Department of Education employees to identify next steps in the ACR reconciliation process
Pogorzelski, Jon	3/1/2022	2.2	Review mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Potesta, Tyler	3/1/2022	2.7	Finalize analysis of claims to be transferred to commonwealth agency.
Potesta, Tyler	3/1/2022	2.9	Prepare analysis consolidating multiple rounds of claims that have been transferred to commonwealth agencies.
Potesta, Tyler	3/1/2022	2.9	Review analysis of claims marked for objection on the upcoming omnibus.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	3/1/2022	2.4	Continue to create reconciliation support documents showcasing the invoices that require the government's review.
Rushabh, Shah	3/1/2022	0.8	Organize reconciliation support documents for the purposes of sharing with the government agencies.
Rushabh, Shah	3/1/2022	2.9	Review the claim support documents to determine the amount asserted against the various agencies.
Sigman, Claudia	3/1/2022	1.2	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Sigman, Claudia	3/1/2022	1.3	Review new supplemental mailing responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/1/2022	1.4	Review public employee ACR claims to identify duplicate claims for omnibus claim objections
Sigman, Claudia	3/1/2022	2.2	Review new supplemental ACR responses to identify creditors asserting duplicate liabilities
Simoneaux, Nicole	3/1/2022	1.3	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/1/2022	2.4	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	3/1/2022	2.3	Further examine documents provided by Department of Justice to create an index of corresponding documents and a basis for claims that were not selected for Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	3/1/2022	2.1	Review active litigation detail from the Department of Justice to prepare analysis of litigation claims recommended for transfer to Alternative Dispute Resolution (ADR) process
Sladkov, Anthony	3/1/2022	1.9	Perform review of Department of Health claims identifying key data points to assist with the reconciliation process.
Sladkov, Anthony	3/1/2022	1.8	Revise Department of Health claim analysis to capture additional identifying information for claimants.
Sladkov, Anthony	3/1/2022	1.4	Review Department of Health claims to identify outstanding claim detail missing from claim reconciliation workbooks.
Sladkov, Anthony	3/1/2022	2.3	Analyze claims asserted against the Department of Health identifying key data points to assist with the reconciliation process.
Wirtz, Paul	3/1/2022	2.2	Quality review reconciliation workbooks against the department of health for follow up opportunities
Wirtz, Paul	3/1/2022	2.3	Review prior creditor outreach communications in order to determine next steps with unreconciled AP claims
Wirtz, Paul	3/1/2022	2.3	Review claim reconciliation workbooks from the Office of Legislative Services in order to determine next steps in reconciliation process

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/1/2022	2.4	Prepare AP claims reconciliation master tracker in order to determine follow up opportunities with the respective agencies
Allison, Roger	3/2/2022	1.4	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Health.
Allison, Roger	3/2/2022	2.7	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/2/2022	1.7	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Department of Family.
Allison, Roger	3/2/2022	1.1	Review analysis of ACR responses to capture data requested by AAFAF for transfer to the Family and Children Administration.
Allison, Roger	3/2/2022	0.8	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/2/2022	1.8	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Chester, Monte	3/2/2022	1.4	Review claims to prepare analysis of creditors asserting duplicative liabilities in more than one claim.
Chester, Monte	3/2/2022	2.6	Analyze claims containing Romerazo related liability assertions to determine duplicate status.
Chester, Monte	3/2/2022	1.3	Perform review of POC information provided by creditors who filed multiple claims in order to identify duplicate claims for objection.
Chester, Monte	3/2/2022	1.8	Analyze new supplemental mailing responses to identify creditors asserting duplicate liabilities
Chester, Monte	3/2/2022	2.2	Perform analysis of claims asserting vacation days to determine if duplicate claim objections are appropriate.
Collier, Laura	3/2/2022	2.9	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	3/2/2022	2.4	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	3/2/2022	1.4	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/2/2022	1.9	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
DiNatale, Trevor	3/2/2022	0.9	Update objection summary file highlighting claims identified for upcoming omnibus objections for Proskauer review
DiNatale, Trevor	3/2/2022	1.3	Review claims identified for upcoming reclassify omnibus claim objections
DiNatale, Trevor	3/2/2022	2.2	Update ADR claim tracker highlighting recent data from recent transfer

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/2/2022	0.3	Review correspondence from AP claimant's counsel to identify next steps in reconciliation process
DiNatale, Trevor	3/2/2022	2.3	Prepare summary report of active, wage related litigation claims filed by Dept. of Health employees for FOMB review
Erlach, Nicole	3/2/2022	2.7	Review bondholder claims to reconcile supporting documentation against asserted claim total.
Erlach, Nicole	3/2/2022	2.3	Review bondholder claims to reconcile supporting documentation against asserted claim total.
Erlach, Nicole	3/2/2022	2.9	Reconcile asserted amounts of bondholder claims against supporting brokerage statements to identify asserted CUSIPS for next steps.
Fiore, Nick	3/2/2022	0.6	Analyze responses to claims in ACR that have been expunged in order to determine if they should be linked to another active claim.
Fiore, Nick	3/2/2022	0.9	Prepare extract of new ACR responses that includes claimant identifying information to be added to the ACR response review file.
Fiore, Nick	3/2/2022	2.9	Review analysis of claims in ACR that are flagged to be put on a substantive duplicate objection in order to ensure accuracy of claim match.
Fiore, Nick	3/2/2022	0.2	Analyze claimant response to omnibus objection in order to update the master ACR tracker where applicable.
Fiore, Nick	3/2/2022	1.1	Analyze the 3/2/2022 Mailing report from the Prime Clerk team, updating the master ACR tracker where applicable.
Fiore, Nick	3/2/2022	1.6	Analyze the 3/2/2022 ACR response report from the Prime Clerk team, updating the master ACR tracker where applicable.
Fiore, Nick	3/2/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	3/2/2022	2.6	Analyze Department of Education claims and ACR responses to prepare data workbook for transfer to agency as requested by AAFAF.
Hall, Kara	3/2/2022	2.7	Review claims for retired employees previously employed in the Puerto Rico Police Bureau to capture data as requested by AAFAF.
Hall, Kara	3/2/2022	1.6	Analyze claims and ACR responses asserting wage increases against the Department of Education to capture information as requested by AAFAF for transfer to the agency.
Hall, Kara	3/2/2022	2.3	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Harmon, Kara	3/2/2022	1.4	Review analysis of ACR transfer round 8 to AAFAF / asserted Commonwealth agencies
Harmon, Kara	3/2/2022	0.6	Review responses received from creditors related to claims on Omnibus objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/2/2022	0.6	Review ACR documents from N. Fiore to provided guidance on next steps for reconciliation of claims
Harmon, Kara	3/2/2022	1.2	Review consolidated analysis of ACR responses to be sent to AAFAF for further review
Harmon, Kara	3/2/2022	1.5	Review claims to be removed from ACR and objected to as no liability claims
Harmon, Kara	3/2/2022	1.9	Review analysis of claim to be included on the May omnibus objections
Herriman, Jay	3/2/2022	0.7	Review analysis provided by EY related to administrative payments to be made on the effective date
Herriman, Jay	3/2/2022	1.3	Review draft claim reconciliation worksheets related to accounts payable claims prior to sending to AAFAF
Herriman, Jay	3/2/2022	1.5	Review responses received from creditors related to filed Omnibus claim objections
Herriman, Jay	3/2/2022	1.4	Review tracking document of claims sent to AAFAF for reconciliation where no results have been provided
Herriman, Jay	3/2/2022	0.8	Review analysis provided by EY related to Section 330 administrative claim
McGee, Cally	3/2/2022	2.1	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
McGee, Cally	3/2/2022	1.2	Analyze Department of Correction and Rehabilitation claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/2/2022	2.4	Analyze Puerto Rico Police Bureau claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/2/2022	1.7	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
McNulty, Emmett	3/2/2022	3.1	Review support of AP claim to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/2/2022	2.7	Review invoices listed in the support of AP claims to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/2/2022	2.8	Review support of AP claim to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/2/2022	1.7	Review support of AP claim to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/2/2022	2.1	Analyze ACR responses filed by public employee claimants to identify key data points to assist agencies with reconciliation process
Otero Gilmer, Kathryn	3/2/2022	2.6	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	3/2/2022	2.3	Analyze ACR claim responses from employees of the Department of Education
Otero Gilmer, Kathryn	3/2/2022	1.4	Analyze ACR claim responses from former Department of Family employees
Pogorzelski, Jon	3/2/2022	1.7	Review new public employee responses in ACR process related to Law 89 to categorize for Commonwealth review.
Pogorzelski, Jon	3/2/2022	2.6	Analyze new public employee responses asserted against the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to categorize for Agency review.
Pogorzelski, Jon	3/2/2022	2.4	Analyze claim responses from former employees pertaining to law 164 in the ACR process for the Department of Labor and Human Resources.
Pogorzelski, Jon	3/2/2022	1.9	Analyze mailing responses pertaining to claims transferred to ACR process to identify key data points to assist agency with reconciliation process.
Potesta, Tyler	3/2/2022	2.8	Review analysis of cross debtor duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/2/2022	1.3	Review analysis of substantive duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/2/2022	1.8	Review analysis of public employee claims to determine the appropriate liabilities have been captured.
Potesta, Tyler	3/2/2022	2.4	Prepare analysis of cross debtor duplicate claims that require additional review prior to objection.
Rushabh, Shah	3/2/2022	2.7	Update the claim support documents based on internal review and support documents provided by the government.
Rushabh, Shah	3/2/2022	2.9	Review documentation provided by the government to determine the current reconciliation status of trade claims.
Rushabh, Shah	3/2/2022	3.1	Continue to review the claim support documents to determine the amount asserted against the various agencies.
Sigman, Claudia	3/2/2022	0.9	Review duplicative public employee claims asserting liability for years of service in preparation for objections.
Sigman, Claudia	3/2/2022	2.4	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/2/2022	1.6	Analyze ACR claims asserting duplicative liabilities to prepare claims for objection

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/2/2022	1.1	Analyze population of ACR transferred claims asserting liability for retirement benefits to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	3/2/2022	1.8	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/2/2022	1.7	Review active litigation detail from the Department of Justice to prepare analysis of litigation claims recommended for transfer to Alternative Dispute Resolution (ADR) process
Simoneaux, Nicole	3/2/2022	2.1	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/2/2022	2.4	Review supplemental documentation provided by counsel in a February 25th update of the litigation support folder to create Alternative Dispute Resolution (ADR) analysis for Proskauer review.
Sladkov, Anthony	3/2/2022	2.4	Analyze Trade claim mailing responses filed against the Department of Health to identify key data points prior to sending to the Department for review.
Sladkov, Anthony	3/2/2022	0.6	Analyze accounts payable claims associated with the Department of Health to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/2/2022	2.1	Analyze claim reconciliation workbooks from the Department of Health in order to determine next steps in reconciliation process
Sladkov, Anthony	3/2/2022	2.3	Review claims reconciliation workbooks for transfer to the Department of Health for additional invoice review.
Sladkov, Anthony	3/2/2022	1.7	Analyze accounts payable claims associated with the Department of Labor and Human Resources to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	3/2/2022	2.3	Analyze mailing responses in order to determine substantive duplicate population
Wirtz, Paul	3/2/2022	1.9	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/2/2022	2.2	Analyze AP claims asserted against the Department of Family to identify invalid invoices for upcoming reduce and allow objections
Wirtz, Paul	3/2/2022	0.9	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Wirtz, Paul	3/2/2022	2.1	Analyze claims identified for upcoming reduce and allow objections to ensure accuracy
Zeiss, Mark	3/2/2022	2.1	Draft workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP
Zeiss, Mark	3/2/2022	0.8	Revise workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/2/2022	1.2	Review workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP
Zeiss, Mark	3/2/2022	0.7	Review docket responses from claimants for responses for February and forward hearing Omnibus Exhibits
Chester, Monte	3/3/2022	2.9	Perform analysis of mailing response information provided by creditors who filed more than one claim in order to identify duplicate claims for objection
Chester, Monte	3/3/2022	1.7	Perform analysis of POC information provided by creditors who filed more than one claim in order to identify duplicate claims to be included on upcoming objections.
Chester, Monte	3/3/2022	1.8	Review ACR letter responses to identify duplicative assertions to be objected to.
Chester, Monte	3/3/2022	2.2	Analyze newly received ACR letters for creditors with multiple asserted claim to determine if claims are duplicative before sending to AAFAF for review.
Collier, Laura	3/3/2022	2.1	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/3/2022	2.7	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
Collier, Laura	3/3/2022	2.2	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	3/3/2022	2.8	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	3/3/2022	2.3	Prepare summary report of GUC claims highlighting impact of potential settlements
DiNatale, Trevor	3/3/2022	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	3/3/2022	1.4	Review analysis of litigation support provided by claimant's counsel to identify next steps in reconciliation process
DiNatale, Trevor	3/3/2022	0.7	Prepare report of claims impacted by potential lift of stay of Proskauer review
Erlach, Nicole	3/3/2022	1.6	Review filed bondholder claim supporting documentation to identify CUSIPS corresponding to claimed amount to determine next steps.
Erlach, Nicole	3/3/2022	1.9	Analyze filed bondholder claim supporting documentation to reconcile total claim amount against asserted bonds to identify claims to prepare for expungement.
Fiore, Nick	3/3/2022	2.6	Review analysis of claims in ACR that are included in the upcoming omnibus objections in order to ensure accuracy of objection type.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	3/3/2022	0.2	Analyze claim reconciliation comments from AAFAF team in order to update the master ACR tracker where applicable.
Fiore, Nick	3/3/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	3/3/2022	2.8	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies
Hall, Kara	3/3/2022	2.9	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation p
Hall, Kara	3/3/2022	2.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	3/3/2022	1.3	Review completed claim reconciliation worksheets provided by AAFAF
Harmon, Kara	3/3/2022	1.9	Review cross debtor duplicate claims to be included in upcoming Omnibus objections
Harmon, Kara	3/3/2022	0.8	Review responses received from creditors related to claims on Omnibus objections
Herriman, Jay	3/3/2022	0.4	Create analysis of claims related to request for lift of stay
Herriman, Jay	3/3/2022	1.9	Review analysis of AP claims which may be settled as convenience class claims
Herriman, Jay	3/3/2022	0.9	Review analysis of Claim reconciliation thresholds in prep of call with Proskauer
Herriman, Jay	3/3/2022	0.7	Review updated list of bond claims to be filed on objection
McGee, Cally	3/3/2022	1.6	Analyze ACR claims asserted against the Department of Education to prepare analysis to assist agencies with reconciliation process.
McGee, Cally	3/3/2022	2.7	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
McGee, Cally	3/3/2022	2.3	Analyze ACR outreach responses for claims related to unpaid wages to capture information as requested by AAFAF.
McGee, Cally	3/3/2022	2.2	Analyze ACR responses related to Law 89 to capture data requested by AAFAF for transfer to asserted agency.
McNulty, Emmett	3/3/2022	2.8	Generate claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/3/2022	2.4	Review the support of AP claims to identify key invoice data to create claim reconciliation workbooks to be sent to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	3/3/2022	1.9	Generate claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
McNulty, Emmett	3/3/2022	1.8	Review invoices listed in the support of AP claims to identify key data points to create claim reconciliation workbooks to be sent to the Department of Agriculture for final reconciliation
McNulty, Emmett	3/3/2022	1.4	Create claim reconciliation workbooks for Accounts Payable claims to send to the Department of Transportation and Public Works for final reconciliation
Otero Gilmer, Kathryn	3/3/2022	1.8	Review ACR claims asserted against Department of Education to prepare analysis to assist agencies with reconciliation process
Otero Gilmer, Kathryn	3/3/2022	2.2	Analyze ACR claim responses from current Department of Education employees
Otero Gilmer, Kathryn	3/3/2022	2.4	Review initial determination responses from pension claimants currently in the ACR process to determine next steps in the reconciliation process
Otero Gilmer, Kathryn	3/3/2022	2.1	Analyze ACR claim responses from former employees of the Department of Treasury
Pogorzelski, Jon	3/3/2022	2.2	Analyze mailing responses from former employees of the Department of Correction and Rehabilitation to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	3/3/2022	2.3	Analyze ACR responses asserted against the Department of Health by current employees to capture data requested by AAFAF for second transfer to asserted agency.
Pogorzelski, Jon	3/3/2022	1.8	Review claim, mailing and ACR responses asserted against non-title III entities to flag claims for objection.
Pogorzelski, Jon	3/3/2022	1.9	Review ACR and claim responses asserted against the Department of Justice by current employees to capture information as requested by AAFAF.
Potesta, Tyler	3/3/2022	2.6	Prepare analysis of substantive duplicate claims that require additional review prior to objection.
Potesta, Tyler	3/3/2022	2.8	Review analysis of substantive duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/3/2022	2.1	Review analysis of claimant datapoints to ensure that they align with the claims that they are expunging on the omnibus objection.
Rushabh, Shah	3/3/2022	2.2	Review large dollar trade claims to determine the amount asserted against each agency.
Rushabh, Shah	3/3/2022	2.7	Review small dollar trade claims to determine if the liabilities are unliquidated.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/3/2022	2.6	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/3/2022	0.8	Review population of ACR transferred claims asserting liability for law 89 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/3/2022	1.4	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Simoneaux, Nicole	3/3/2022	1.2	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/3/2022	0.7	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/3/2022	2.2	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Simoneaux, Nicole	3/3/2022	1.5	Review active litigation detail from the Department of Justice to prepare analysis of litigation claims recommended for transfer to Alternative Dispute Resolution (ADR) process
Simoneaux, Nicole	3/3/2022	1.7	Analyze litigation claims with supplemental documentation attached to determine whether the respective claims should be further reviewed by Proskauer or should not be transferred to Alternative Dispute Resolution (ADR).
Simoneaux, Nicole	3/3/2022	1.6	Modify the master document to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Sladkov, Anthony	3/3/2022	1.9	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/3/2022	2.3	Review claims filed against the Department of Health to capture information as requested by Proskauer.
Sladkov, Anthony	3/3/2022	1.7	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/3/2022	2.7	Analyze claim reconciliation workbooks from the Department of Health in order to determine next steps in reconciliation process
Wirtz, Paul	3/3/2022	1.8	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Wirtz, Paul	3/3/2022	0.6	Analyze AP claims asserted against the Department of Correction and Rehabilitation to identify invalid invoices for upcoming reduce and allow objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/3/2022	1.7	Analyze returned claim reconciliation workbooks from the department of education in order to determine follow up opportunities with the agency
Zeiss, Mark	3/3/2022	1.8	Analyze bondholder claims to determine proper plan classes for CW bond claims
Zeiss, Mark	3/3/2022	1.3	Prepare summary report highlighting bond claims to be paid and/or resolved via the Plan
Zeiss, Mark	3/3/2022	2.6	Revise workbook for May Omnibus Exhibit objection for bondholder claims by bond CUSIP per Proskauer comments
Allison, Roger	3/4/2022	2.2	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	3/4/2022	2.3	Review consolidated analysis of ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	3/4/2022	2.7	Perform QC on May cross-debtor substantive duplicate draft objections to ensure accuracy of the duplicate relationships.
Allison, Roger	3/4/2022	2.9	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Chester, Monte	3/4/2022	2.7	Perform analysis of POC documentation provided by creditors who filed multiple claims in order to identify duplicate claims to be objected to.
Chester, Monte	3/4/2022	3.1	Perform analysis of claims asserting public employee wage liabilities to determine if claim is duplicative of another claim filed by the same individual.
Chester, Monte	3/4/2022	2.4	Perform analysis of claims support documents to prepare analysis of creditors asserting duplicative liabilities in more than one claim.
Collier, Laura	3/4/2022	2.7	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
Collier, Laura	3/4/2022	2.9	Analyze translated documents provided to understand the nature and status of the case to determine whether respective claims should be transferred to the Alternative Dispute Resolution (ADR)
Collier, Laura	3/4/2022	2.2	Analyze litigation claims with correspondence from local counsel to determine whether the respective claims should be transferred to Alternative Dispute Resolution (ADR)
DiNatale, Trevor	3/4/2022	2.7	Prepare report of active Law 9 litigation claims for Proskauer review
DiNatale, Trevor	3/4/2022	1.9	Prepare updated GUC claim threshold report highlighting convenience class and GUC recovery estimates for Proskauer review
Erlach, Nicole	3/4/2022	2.1	Analyze supporting documentation of bondholder claims to reconcile the claimed amount against asserted CUSIPS to identify claims for expungement.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/4/2022	1.9	Reconcile asserted amounts of bondholder claims against supporting brokerage statements to identify asserted CUSIPS for next steps.
Erlach, Nicole	3/4/2022	2.7	Analyze supporting documentation of bondholder claims to reconcile the claimed amount against asserted CUSIPS to identify claims for expungement.
Fiore, Nick	3/4/2022	0.7	Review Prime Clerk Mailing report in order to prepare listing of claimants that should be sent another ACR information request letter.
Fiore, Nick	3/4/2022	1.2	Review claim reporting waterfalls for claims in ACR, making updates where applicable.
Fiore, Nick	3/4/2022	1.8	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/4/2022	2.9	Review analysis of claims in ACR that are included in the upcoming omnibus objections in order to ensure accuracy of objection type.
Hall, Kara	3/4/2022	1.9	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to agency.
Hall, Kara	3/4/2022	2.2	Analyze ACR responses related to Law 89 and Law 96 to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/4/2022	1.7	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to Agency.
Hall, Kara	3/4/2022	2.9	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/4/2022	2.1	Review new ACR claims for retired teachers asserting labor law violations to prepare transfer of ACR Tracker data to the asserted agencies.
Harmon, Kara	3/4/2022	1.2	Review updated analysis of new ACR responses to send to AAFAF/Commonwealth agencies for initial determination
Harmon, Kara	3/4/2022	1.9	Review analysis of claims in ACR deemed non-responsive to send out follow up letters for additional information
Harmon, Kara	3/4/2022	0.7	Analyze claim numbers from UCC advisors related to claims reconciliation thresholds to determine variance from current reports
Harmon, Kara	3/4/2022	0.6	Review litigation documents from AAFAF related to active claims to prepare for cross-debtor duplicate objections
Herriman, Jay	3/4/2022	1.1	Review analysis provided by the DOJ related to Law 9 defendants
McGee, Cally	3/4/2022	1.7	Analyze ACR responses filed by public employee claimants to identify key data points to assist agencies with reconciliation process.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	3/4/2022	1.8	Analyze ACR responses related to the Department of Education and Teachers Retirement System to capture data requested by AAFAF for transfer to asserted agency.
McGee, Cally	3/4/2022	2.1	Analyze Department of Health claims and ACR responses to prepare workbook for transfer to agency for initial determination.
McGee, Cally	3/4/2022	1.3	Analyze claim and ACR responses for retired employees asserted against the Department of Education.
McGee, Cally	3/4/2022	1.9	Analyze claim and ACR responses for public employees for various agencies to prepare workbook for transfer to AAFAF.
McNulty, Emmett	3/4/2022	2.4	Perform review of supporting documentation of AP claims asserted against the Department of Transportation and Public Works to collect key invoice data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/4/2022	2.7	Perform review of AP claims to collect key invoice data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/4/2022	2.2	Perform review of AP claims to collect key invoice data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/4/2022	0.8	Perform review of newly filed claims to ensure claims are marked with correct claim categorization
Otero Gilmer, Kathryn	3/4/2022	1.9	Analyze ACR claim responses for the Department of Treasury
Otero Gilmer, Kathryn	3/4/2022	1.4	Analyze ACR claim responses for the Puerto Rico Police Bureau
Otero Gilmer, Kathryn	3/4/2022	2.6	Update summary report of ACR mailing response review prior to sending to AAFAF for review
Otero Gilmer, Kathryn	3/4/2022	2.3	Analyze ACR claim responses from former Department of Education employees
Pogorzelski, Jon	3/4/2022	2.3	Prepare analysis of Department of Social Services ACR responses pertaining to law 89 to categorize for Commonwealth review.
Pogorzelski, Jon	3/4/2022	2.7	Analyze claims from former employees of the Department of Justice for the ACR reconciliation process.
Pogorzelski, Jon	3/4/2022	1.7	Prepare modifications to ACR analysis to capture additional identifying information for Department of Education claimants.
Pogorzelski, Jon	3/4/2022	1.3	Review claim, mailing and ACR responses asserted against the Department of Health by current employees to prepare analysis for agency review.
Potesta, Tyler	3/4/2022	2.3	Prepare analysis for claims that have been flagged for transfer to commonwealth agency for review.
Potesta, Tyler	3/4/2022	2.9	Review analysis of substantive duplicate claims to ensure that the appropriate claims have been matched.
Potesta, Tyler	3/4/2022	2.6	Review analysis of pension and case assertions related to public employee claims.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	3/4/2022	0.7	Analyze accounts payable claims asserting priority amounts to identify if claim should be included on the upcoming reclassify objection.
Rushabh, Shah	3/4/2022	3.2	Continue to review small dollar trade claims to determine if the liabilities are unliquidated.
Rushabh, Shah	3/4/2022	1.7	Review the claim support documents to determine the amount asserted against the various agencies.
Rushabh, Shah	3/4/2022	0.9	Update the claim support documents based on internal review and support documents provided by the government.
Sigman, Claudia	3/4/2022	1.9	Review public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/4/2022	0.6	Review claims asserting liability for law 96 to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/4/2022	1.1	Analyze claims asserting liability for romerazo to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/4/2022	2.1	Analyze duplicate asserted wage claims to prepare claims for upcoming objections
Simoneaux, Nicole	3/4/2022	2.1	Capture information from supplemental documents provided by O'Neill related to unliquidated litigation claims to identify Alternative Dispute Resolution (ADR) qualifications.
Simoneaux, Nicole	3/4/2022	0.7	Organize and analyze a consolidated population of cases that assert a Law 9 liability to identify them for settlement.
Simoneaux, Nicole	3/4/2022	2.4	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/4/2022	1.3	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Sladkov, Anthony	3/4/2022	1.2	Perform review of completed claims reconciliation workbook to identify next steps in reconciliation process
Sladkov, Anthony	3/4/2022	1.6	Review claim, mailing and email responses for trade claims asserted against the Department of Health to complete analysis for Agency review.
Sladkov, Anthony	3/4/2022	1.1	Analyze mailing responses pertaining to trade claims to identify key data points to assist agency with reconciliation process.
Sladkov, Anthony	3/4/2022	2.3	Analyze accounts payable claims associated with the Puerto Rico Police Bureau to capture invoice level details for use in Claims Reconciliation Worksheets.
Hall, Kara	3/5/2022	1.1	Analyze claims for retired teachers asserting wage violations and pension disputes by the Department of Education.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/5/2022	1.9	Review claim, mailing and ACR responses asserted against the Department of Education and the Teachers Retirement System to complete analysis for agency review.
Hall, Kara	3/5/2022	1.2	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	3/5/2022	0.4	Review analysis of new filed claims to respond to inquire on proper claim treatment from E. McNulty
McNulty, Emmett	3/5/2022	0.2	Review AP claims asserted against the Department of Transportation and Public Works to collect invoice data for the creation of claim reconciliation workbooks
McNulty, Emmett	3/5/2022	0.2	Perform review of newly filed claims to ensure claims are marked with correct claim categorization
Herriman, Jay	3/6/2022	3.2	Prepare presentation related to the setting of claims reconciliation thresholds as requested by Proskauer
Herriman, Jay	3/6/2022	0.7	Incorporate changes to the claims reconciliation threshold presentation provided by Proskauer
Simoneaux, Nicole	3/6/2022	0.7	Capture information from supplemental documents provided by O'Neill related to unliquidated litigation claims to identify Alternative Dispute Resolution (ADR) qualifications.
Simoneaux, Nicole	3/6/2022	2.1	Update master tracker to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Allison, Roger	3/7/2022	2.1	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claims are indeed duplicative.
Allison, Roger	3/7/2022	2.8	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure completeness and accuracy of the claim relationships.
Allison, Roger	3/7/2022	2.7	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.
Allison, Roger	3/7/2022	2.4	Review analysis of claims in ACR queued to be included on the next cross-debtor substantive duplicate omnibus objection to ensure accuracy of the objection type.
Chester, Monte	3/7/2022	2.7	Perform analysis of new ACR letter responses submitted by individuals asserting wage related liability to identify if the claim is duplicative to others submitted by the individual.
Chester, Monte	3/7/2022	1.9	Perform analysis of ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Collier, Laura	3/7/2022	2.8	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/7/2022	1.2	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/7/2022	2.6	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	3/7/2022	2.1	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	3/7/2022	1.2	Review newly filed objection responses to claims pending objection
DiNatale, Trevor	3/7/2022	1.6	Review litigation reconciliation detail provided by DOJ related to judgement and settlements
DiNatale, Trevor	3/7/2022	2.2	Review claims identified for upcoming no liability claim objections
DiNatale, Trevor	3/7/2022	2.9	Update claim summary report highlighting fully unliquidated claims transferred to ADR process
Erlach, Nicole	3/7/2022	2.3	Review bondholder claimant's brokerage statements to reconcile claimed amount against Commonwealth bond CUSIPS to identify claims to be expunged.
Erlach, Nicole	3/7/2022	1.4	Review bondholder claimant's brokerage statements to reconcile claimed amount against Commonwealth bond CUSIPS to identify claims to be expunged.
Erlach, Nicole	3/7/2022	2.1	Analyze bondholder claimant's brokerage statements to identify issuers of asserted bonds to determine next steps.
Erlach, Nicole	3/7/2022	2.6	Perform reconciliation of bondholder claim amounts against asserted CUSIPS to determine if the claim is based solely on General Obligation bonds issued by the Commonwealth in order to prepare for expungement.
Fiore, Nick	3/7/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/7/2022	1.1	Review analysis of claims in ACR asserting non-title III agencies in order to determine next steps for claim resolution.
Fiore, Nick	3/7/2022	2.7	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/7/2022	2.4	Review analysis of claims in ACR queued to be included on the next cross debtor duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/7/2022	0.6	Review listing of claims in ACR that recently received additional mailing responses, making updates to the master ACR claims tracker where applicable.
Hall, Kara	3/7/2022	2.2	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/7/2022	1.4	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/7/2022	2.7	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to agency.
Hall, Kara	3/7/2022	2.9	Review claim, mailing and ACR responses asserted against the Department of Family and Department of Health to complete analysis for agency review.
Harmon, Kara	3/7/2022	1.3	Review claims to be included on Omnibus objections
Harmon, Kara	3/7/2022	1.8	Review analysis of employee related claims in ACR for transfer to AAFAF / asserted agencies for initial determination
Herriman, Jay	3/7/2022	2.6	Review Claims to be removed from the ACR process and placed on an Omnibus Claims objection
McGee, Cally	3/7/2022	2.1	Prepare analysis of ACR public employee responses related to unpaid wages for transfer to Commonwealth agencies.
McGee, Cally	3/7/2022	2.4	Develop analysis of assertions in ACR related union grievance claim for AAFAF review.
McGee, Cally	3/7/2022	2.3	Perform QC review of new public employee responses to categorize for Commonwealth review.
McGee, Cally	3/7/2022	1.1	Review claims and ACR responses for retired employees of the Department of Education.
McNulty, Emmett	3/7/2022	2.7	Analyze the supporting documents of AP claims to collect key data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/7/2022	1.4	Analyze updated claims register to confirm updates from omnibus claim objections are reflected
McNulty, Emmett	3/7/2022	2.3	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	3/7/2022	1.8	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
McNulty, Emmett	3/7/2022	1.2	Create claim reconciliation workbooks for creditor AP claims to be sent to the Commonwealth agencies for their final reconciliation
Otero Gilmer, Kathryn	3/7/2022	2.7	Analyze ACR and claim responses asserted against the Department of Education by current employees to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/7/2022	2.4	Analyze ACR and claim responses asserted against the Department of Education by former employees to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/7/2022	2.4	Analyze ACR claim responses for the Department of Agriculture.
Otero Gilmer, Kathryn	3/7/2022	1.9	Analyze ACR claim responses for the Department of Treasury.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Potesta, Tyler	3/7/2022	2.9	Review analysis of claims marked to be sent to the commonwealth agencies and ensure all the appropriate assertions have been captured.
Potesta, Tyler	3/7/2022	2.7	Review analysis of claims marked to be sent to the commonwealth agencies and ensure they are being sent to the appropriate agencies.
Potesta, Tyler	3/7/2022	2.4	Review analysis of agencies in order to prepare claims for transfer to the appropriate commonwealth agency.
Potesta, Tyler	3/7/2022	2.2	Review analysis of litigation asserted within ACR claims to determine appropriate treatment.
Rushabh, Shah	3/7/2022	3.1	Review proofs of claims filed against the Commonwealth of Puerto Rico to determine if the claimant asserts unliquidated liabilities.
Rushabh, Shah	3/7/2022	2.8	Analyze court documents provided with the proofs of claims to identify potentially unliquidated liabilities.
Sigman, Claudia	3/7/2022	1.7	Review population of ACR transferred claims to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/7/2022	2.3	Analyze public employee claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/7/2022	1.9	Analyze new supplemental ACR responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/7/2022	1.4	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Simoneaux, Nicole	3/7/2022	2.1	Capture additional information from pleadings attached to POCs in order to make detailed amendments to ADR review notes for Proskauer review
Simoneaux, Nicole	3/7/2022	1.2	Update master tracker to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Simoneaux, Nicole	3/7/2022	2.2	Analyze litigation claimant's data responses to identify claims eligible to be transferred to ADR process
Simoneaux, Nicole	3/7/2022	1.7	Create report of claims identified for ADR transfer highlighting next steps by summarizing pleadings and supporting documentation provided by O'Neill
Simoneaux, Nicole	3/7/2022	0.9	Compile and organize Phase 1 identifying information and pleadings in a master ADR tracker on case by case basis for Proskauer
Simoneaux, Nicole	3/7/2022	1.2	Review active litigation detail from the Department of Justice to prepare analysis of litigation on a claim number basis for Alternative Dispute Resolution (ADR) transfer.
Sladkov, Anthony	3/7/2022	1.7	Review the support documents filed with the Department of Health claims to determine outstanding amounts.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	3/7/2022	2.1	Review claim, mailing and email responses for trade claims asserted against the Department of Health to complete analysis for Agency review.
Sladkov, Anthony	3/7/2022	0.9	Analyze accounts payable claims associated with the Mental Health Services and Addiction Control Administration to capture invoice level details for use in Claims Reconciliation Worksheets.
Sladkov, Anthony	3/7/2022	0.6	Prepare updates to the AP claim reconciliation tracker for AAFAF review
Sladkov, Anthony	3/7/2022	2.3	Review claim, mailing and email responses for trade claims against the Commonwealth of Puerto Rico to complete analysis for agency review.
Sladkov, Anthony	3/7/2022	1.6	Analyze accounts payable claims associated with the State Elections Commission to capture invoice level details for use in Claims Reconciliation Worksheets.
Wirtz, Paul	3/7/2022	2.4	Quality review filed claim liquidation analysis in order to determine next steps for AP reconciliation
Wirtz, Paul	3/7/2022	1.7	Analyze PACA claim assertions in order to determine next steps for AP reconciliation
Wirtz, Paul	3/7/2022	2.2	Quality review filed claim liquidation analysis in order to determine next steps for AP reconciliation
Wirtz, Paul	3/7/2022	1.9	Review substantive duplicate claim objection exhibit to determine surviving claims assertions
Wirtz, Paul	3/7/2022	1.8	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Zeiss, Mark	3/7/2022	1.3	Review updated objection response file from Prime Clerk to identify new responses for review
Zeiss, Mark	3/7/2022	1.9	Prepare summary report of claimant objection responses for internal and Proskauer review
Allison, Roger	3/8/2022	2.3	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.
Allison, Roger	3/8/2022	2.9	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/8/2022	2.4	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Chester, Monte	3/8/2022	1.7	Analyze new ACR letter responses for individuals with multiple claims to ensure duplicate assertions are marked for objection.
Chester, Monte	3/8/2022	2.9	Analyze updated ACR letter population to identify duplicative claims for inclusion on upcoming objections.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Chester, Monte	3/8/2022	1.8	Analyze updated ACR letter population to identify duplicative claims for inclusion on upcoming objections.
Collier, Laura	3/8/2022	2.3	Analyze unliquidated litigation claims and support to determine potential asserted liabilities
Collier, Laura	3/8/2022	0.8	Analyze litigation claims asserting multiple litigation cases to determine potential inclusion on no liability objections
Collier, Laura	3/8/2022	2.6	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/8/2022	2.9	Analyze litigation claims to prepare summary for Proskauer review highlighting claims identified for expungement or modify
DiNatale, Trevor	3/8/2022	0.6	Analyze claims identified for upcoming satisfied claim objections
DiNatale, Trevor	3/8/2022	2.2	Perform review of claims identified for substantive duplicate claim objections
DiNatale, Trevor	3/8/2022	0.9	Analyze claims identified for upcoming late filed objections
DiNatale, Trevor	3/8/2022	1.3	Prepare updated unliquidated litigation outreach summary file for O'Neill review
Erlach, Nicole	3/8/2022	2.6	Analyze brokerage statements attached to bondholder claims as support to perform reconciliation of claimed amount against Puerto Rico General Obligation bond CUSIPs.
Erlach, Nicole	3/8/2022	2.9	Perform reconciliation of bondholder claim amounts against asserted CUSIPS to determine if the claim is based solely on General Obligation bonds issued by the Commonwealth in order to prepare for expungement.
Erlach, Nicole	3/8/2022	2.4	Reconcile supporting documentation of bondholder claims against the filed amount in order to determine next steps in the reconciliation process.
Fiore, Nick	3/8/2022	0.7	Review listing of claimant response letters that may be associated with the incorrect claim in order to determine next steps.
Fiore, Nick	3/8/2022	1.1	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Fiore, Nick	3/8/2022	2.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Hall, Kara	3/8/2022	2.6	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/8/2022	2.4	Review new ACR claims for retired teachers asserting labor law violations to prepare transfer of ACR Tracker data to the asserted agencies.
Hall, Kara	3/8/2022	1.2	Review claims for retired employees previously employed in the Department of Education to capture data as requested by AAFAF.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/8/2022	2.8	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	3/8/2022	0.9	Review duplicate claim analysis from T. Potesta to provide comments related to upcoming omnibus objections
Harmon, Kara	3/8/2022	1.7	Review analysis of consolidated workbook of outreach responses for ACR claims to be transferred to Commonwealth agencies
Harmon, Kara	3/8/2022	2.2	Review draft notice to remove claims from ACR to be placed on Omnibus objection
Herriman, Jay	3/8/2022	0.4	Research and respond to email from EY related to Claims filed against the General Services Administration
Herriman, Jay	3/8/2022	0.8	Review analysis of additional claims to be sent to O'Neill for creditor outreach
Herriman, Jay	3/8/2022	1.3	Review responses received from Creditors related to Claims on Omnibus objections
Herriman, Jay	3/8/2022	1.1	Review analysis of claim reconciliation worksheet related to accounts payable claim with over 6,000 open invoices
Herriman, Jay	3/8/2022	0.9	Review claims to be included on a substantive duplicate claim objection
Herriman, Jay	3/8/2022	1.2	Review analysis of Claims asserting liability related to GO bonds to be satisfied per the plan of adjustment
Herriman, Jay	3/8/2022	1.1	Review analysis of remaining Claims listed on adjourned omnibus Claim objections
McGee, Cally	3/8/2022	1.9	Analyze public employee claims across various agencies to capture data as requested by AAFAF.
McGee, Cally	3/8/2022	2.6	Review ACR mailing responses filed by Department of Education employees to identify key data points prior to sending to agency for review.
McGee, Cally	3/8/2022	2.3	Prepare analysis of claims from employees of the Puerto Rico Police Bureau for the ACR reconciliation process.
McNulty, Emmett	3/8/2022	1.4	Create claim reconciliation workbooks for creditor AP claims to be sent to the Commonwealth agencies for their final reconciliation
McNulty, Emmett	3/8/2022	3.2	Analyze the supporting documents of AP claims to collect key data points for the creation of claim reconciliation workbooks
McNulty, Emmett	3/8/2022	1.8	Analyze population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	3/8/2022	0.9	Review population of ACR transferred claims to assist Proskauer/O'Neill in the claim reconciliation process
McNulty, Emmett	3/8/2022	2.4	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/8/2022	2.7	Analyze ACR claims asserted against the Department of Education by former employees to prepare analysis for transfer to Agency.
Otero Gilmer, Kathryn	3/8/2022	2.3	Analyze ACR claims asserted against the Department of Education by current employees to prepare analysis for transfer to Agency.
Otero Gilmer, Kathryn	3/8/2022	2.2	Analyze ACR claim responses for the Department of Treasury.
Otero Gilmer, Kathryn	3/8/2022	2.6	Analyze ACR claim responses from employees of the Department of Family.
Potesta, Tyler	3/8/2022	1.6	Review analysis of claims marked as cross debtor duplicates on the upcoming objection to ensure the matches are correct.
Potesta, Tyler	3/8/2022	2.4	Prepare analysis of agencies to determine whether they are subject to the title III proceedings.
Potesta, Tyler	3/8/2022	2.3	Review analysis of claims marked as substantive duplicates on the upcoming objection to ensure the matches are correct.
Rushabh, Shah	3/8/2022	3.2	Review claim support documents to determine if the claimant asserts unliquidated liabilities.
Rushabh, Shah	3/8/2022	2.1	Reconcile the liabilities listed with the support documents against the amount asserted by the claimant.
Rushabh, Shah	3/8/2022	2.4	Reconcile asserted totals against the payment data to update the claim reconciliation documents for agency review.
Sigman, Claudia	3/8/2022	2.6	Review ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	3/8/2022	2.7	Analyze claims asserting public employee liabilities where creditor filed multiple claims to determine if duplicate objection is appropriate
Sigman, Claudia	3/8/2022	1.2	Analyze new supplemental mailing responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/8/2022	1.9	Update ACR claim substantive duplicate tracker identifying claims for upcoming objections
Simoneaux, Nicole	3/8/2022	0.6	Capture additional information from pleadings attached to POCs in order to make detailed amendments to ADR review notes for Proskauer review
Simoneaux, Nicole	3/8/2022	1.1	Provide modifications and additions to the existing claims in a master file containing a comprehensive population of unliquidated litigation claims that provide a consolidated data source for Proskauer review.
Simoneaux, Nicole	3/8/2022	2.1	Create report of claims identified for ADR transfer highlighting next steps by summarizing pleadings and supporting documentation provided by O'Neill

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	3/8/2022	1.5	Analyze translated documentation provided by O'Neill to find newly asserted pleadings and to discuss for ADR transfer qualifications.
Simoneaux, Nicole	3/8/2022	2.3	Analyze and identify settled police objections on a claim basis to identify them as unqualified for ADR transfer.
Sladkov, Anthony	3/8/2022	1.1	Verify invoice detail to confirm asserted liabilities in the claims reconciliation workbooks.
Sladkov, Anthony	3/8/2022	1.4	Perform QC of claims reconciliation workbooks for asserted departments to prepare for additional review.
Sladkov, Anthony	3/8/2022	1.9	Review claims filed against the Department of Health to capture information as requested by Proskauer.
Sladkov, Anthony	3/8/2022	1.2	Analyze returned claim reconciliation workbooks from the Department of Health in order to determine follow up opportunities with the agency.
Sladkov, Anthony	3/8/2022	0.9	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/8/2022	2.4	Review mailing responses for unreconciled trade claims to identify key data points to assist agency with reconciliation process.
Wirtz, Paul	3/8/2022	1.8	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/8/2022	1.9	Analyze amended claim objections to review for accuracy
Wirtz, Paul	3/8/2022	2.4	Review modify amount claim objections to ensure accuracy
Wirtz, Paul	3/8/2022	2.2	Review returned claim reconciliation workbooks from the department of education in order to determine next steps
Wirtz, Paul	3/8/2022	2.3	Analyze mailing responses in order to determine substantive duplicate population
Zeiss, Mark	3/8/2022	0.7	Revise summary report of claimant objection responses for internal and Proskauer review per Proskauer comments
Zeiss, Mark	3/8/2022	2.2	Prepare detail report of Commonwealth bondholder claims that can be expunged on the Plan Effective Date for internal and Proskauer review
Zeiss, Mark	3/8/2022	0.8	Prepare report of ACR claims that assert multiple liabilities for Proskauer review
Allison, Roger	3/9/2022	2.1	Perform QC on the substantive duplicate draft analysis to ensure the claimants, assertions, and Debtors of the surviving and objected to claims are the same.
Allison, Roger	3/9/2022	1.9	Perform QC of claim relationships queued for the next substantive duplicate objection to ensure the creditor, Debtor, and asserted laws are duplicative.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	3/9/2022	2.4	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/9/2022	2.7	Perform QC on the May substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.
Allison, Roger	3/9/2022	2.6	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.
Chester, Monte	3/9/2022	2.3	Review claims containing salary scale assertions to identify duplicates for objections.
Chester, Monte	3/9/2022	2.6	Analyze new ACR letter responses for individuals with multiple claims to ensure duplicate assertions are marked for objection.
Collier, Laura	3/9/2022	2.3	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/9/2022	2.7	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/9/2022	2.9	Analyze identified litigation claims pertaining to case 1994-ACT-013 to determine liquidated amounts from data provided
DiNatale, Trevor	3/9/2022	0.9	Prepare summary report of class action plaintiff detail for potential inclusion in MIP list
DiNatale, Trevor	3/9/2022	2.8	Analyze claims identified for upcoming cross debtor duplicate objections
DiNatale, Trevor	3/9/2022	3.1	Review claims identified for upcoming substantive duplicate objections
Erlach, Nicole	3/9/2022	2.2	Analyze bondholder claim mailing responses to reconcile asserted CUSIPs against the claimed total in order to identify claims to expunge.
Erlach, Nicole	3/9/2022	2.1	Review bondholder claim bases to confirm claimant asserts solely Puerto Rico Commonwealth General Obligation bond liabilities in order to prepare claim for expungement.
Erlach, Nicole	3/9/2022	1.8	Review bondholder claim bases to confirm claimant asserts solely Puerto Rico Commonwealth General Obligation bond liabilities in order to prepare claim for expungement.
Fiore, Nick	3/9/2022	1.4	Review analysis of claims in ACR asserting non-title III agencies in order to determine if a claim split is necessary.
Fiore, Nick	3/9/2022	0.4	Review claim reconciliation commentary from the AAFAF team in order to update the master ACR claims tracker.
Fiore, Nick	3/9/2022	0.6	Prepare summary file identifying ACR claims requiring additional mailings for Prime Clerk review
Fiore, Nick	3/9/2022	0.7	Review listing of claim splits in order to update flags for claim in ACR.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Fiore, Nick	3/9/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/9/2022	1.6	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Hall, Kara	3/9/2022	2.3	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for agency review.
Hall, Kara	3/9/2022	2.9	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.
Hall, Kara	3/9/2022	1.7	Review claims for retired employees previously employed in the Department of Education and Department of Family to capture data as requested by AAFAF.
Hall, Kara	3/9/2022	2.2	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Harmon, Kara	3/9/2022	1.3	Review analysis of potential cross debtor duplicate litigation claims
Harmon, Kara	3/9/2022	1.7	Review analysis of consolidated workbook of outreach responses for ACR claims to be transferred to Commonwealth agencies
Harmon, Kara	3/9/2022	0.7	Review analysis of claim splits for creditors asserting AEELA savings and dividends
Harmon, Kara	3/9/2022	2.1	Review analysis of responses received from claimants related to claims transferred into ACR
Harmon, Kara	3/9/2022	0.9	Review analysis of claims asserting secured status for goods related to construction sites to confirm proper placement on upcoming objections
Herriman, Jay	3/9/2022	1.3	Review response from AAFAF related to Inter-Governmental claims
McGee, Cally	3/9/2022	1.8	Prepare consolidated file of ACR public employee responses for transfer to Commonwealth agencies.
McGee, Cally	3/9/2022	2.3	Review claims and ACR responses for retired employees of the Department of Family.
McGee, Cally	3/9/2022	2.4	Analyze public employee claims asserted against various agencies to prepare workbook for transfer for initial determination.
McNulty, Emmett	3/9/2022	3.1	Collect creditor invoice and account statement data to create claim reconciliation workbooks to assist in claim reconciliation process
McNulty, Emmett	3/9/2022	0.1	Review AP claims to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/9/2022	1.7	Create claim reconciliation workbooks for creditor AP claims to be sent to the Commonwealth agencies for their final reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/9/2022	1.6	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/9/2022	2.6	Analyze the supporting documents of AP claims to collect key data points for the creation of claim reconciliation workbooks
Otero Gilmer, Kathryn	3/9/2022	2.6	Analyze claims and ACR responses asserting wage increases against the Department of Family
Otero Gilmer, Kathryn	3/9/2022	2.1	Analyze claim and ACR responses for retired employees asserted against the Puerto Rico Police Bureau.
Otero Gilmer, Kathryn	3/9/2022	2.4	Analyze ACR claim responses from former Department of Education employees.
Otero Gilmer, Kathryn	3/9/2022	2.2	Analyze ACR claim responses from current Department of Education employees.
Pogorzelski, Jon	3/9/2022	2.4	Review claim, mailing and ACR responses related to union grievances asserted against the Commonwealth of Puerto Rico to complete analysis for agency review.
Pogorzelski, Jon	3/9/2022	2.3	Analyzed ACR claims asserted against the Commonwealth of Puerto Rico related to law 89 and law 164 to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	3/9/2022	1.8	Reviewed ACR mailing responses and claims related to the Department of Health to capture key data points requested by AAFAF for transfer to asserted agency.
Potesta, Tyler	3/9/2022	2.8	Prepare analysis for AAFAF of claims that assert liabilities against multiple agencies to ensure the data is being sent to the appropriate agency.
Potesta, Tyler	3/9/2022	2.4	Prepare analysis of claims that are marked for objection on the upcoming duplicate objection.
Potesta, Tyler	3/9/2022	1.9	Review analysis of public employee claims asserting various litigation to ensure they are treated appropriately.
Rushabh, Shah	3/9/2022	1.4	Prepare a summary file of claims that require internal discussions on next steps.
Rushabh, Shah	3/9/2022	2.4	Reconcile the liabilities listed with the support documents against the amount asserted by the claimant.
Rushabh, Shah	3/9/2022	1.4	Update the claim reconciliation summary files based on support documents provided with the proofs of claim and by the Puerto Rican government.
Rushabh, Shah	3/9/2022	3.1	Continue to review claim support documents to determine if the claimant asserts unliquidated liabilities.
Sigman, Claudia	3/9/2022	1.8	Analyze ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Sigman, Claudia	3/9/2022	1.7	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/9/2022	1.1	Analyze ACR transferred claims asserting liability for retirement benefits for possible duplicates to add to the upcoming objections
Sigman, Claudia	3/9/2022	2.1	Compare claims filed by the same claimant to determine if they are duplicative in preparation for upcoming objections.
Sladkov, Anthony	3/9/2022	1.2	Analyze trade claims to determine the nature of the asserted amounts to assist with the reconciliation process
Sladkov, Anthony	3/9/2022	0.9	Review invoices related to trade claims identifying key data points to assist with the reconciliation process
Sladkov, Anthony	3/9/2022	0.9	Prepare status updates on analysis of unreconciled claims against various departments.
Sladkov, Anthony	3/9/2022	2.1	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/9/2022	1.4	Analyze claim reconciliation workbooks from the Department of Health in order to determine next steps in reconciliation process
Sladkov, Anthony	3/9/2022	2.6	Review the support documents filed with the Department of Health claims to determine outstanding amounts.
Wirtz, Paul	3/9/2022	0.9	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/9/2022	1.9	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/9/2022	2.1	Analyze AP assertions against non-title III entities in order to prepare claim objections
Wirtz, Paul	3/9/2022	2.2	Prepare modify amount claim objections based on review of claim reconciliation workbooks
Wirtz, Paul	3/9/2022	1.7	Analyze claims identified for upcoming substantive duplicate objections to ensure accuracy
Zeiss, Mark	3/9/2022	2.1	Prepare summary report of claimant objection responses for internal and Proskauer review
Zeiss, Mark	3/9/2022	1.2	Revise Exhibit 301 NOP for claims with new exhibit objection reasons
Zeiss, Mark	3/9/2022	1.8	Revise notice of adjourned claims report per Proskauer request
Zeiss, Mark	3/9/2022	0.8	Review updated objection response file from Prime Clerk to identify new responses for review
Allison, Roger	3/10/2022	2.1	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of the objection type.
Allison, Roger	3/10/2022	2.8	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Allison, Roger	3/10/2022	1.6	Perform QC of claim relationships queued for the next substantive duplicate objection to ensure the creditor, Debtor, and asserted laws are duplicative.
Allison, Roger	3/10/2022	2.4	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.
Collier, Laura	3/10/2022	2.8	Analyze litigation claims for asserted case to correlate with DOJ-provided data to determine next steps
Collier, Laura	3/10/2022	2.4	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/10/2022	1.7	Analyze identified litigation claims pertaining to case 1994-ACT-013 to determine liquidated amounts from data provided
Collier, Laura	3/10/2022	0.8	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Erlach, Nicole	3/10/2022	2.2	Analyze brokerage statements attached to bondholder claims as support to perform reconciliation of claimed amount against Puerto Rico General Obligation bond CUSIPs.
Erlach, Nicole	3/10/2022	1.7	Reconcile supporting documentation of bondholder claims against the filed amount in order to determine next steps in the reconciliation process.
Erlach, Nicole	3/10/2022	1.4	Analyze bondholder claim mailing responses to reconcile asserted CUSIPs against the claimed total in order to identify claims to expunge.
Erlach, Nicole	3/10/2022	2.9	Analyze bondholder claimant's brokerage statements to identify issuers of asserted bonds to determine next steps.
Fiore, Nick	3/10/2022	1.9	Analyze the 3/9/2022 ACR response report from the Prime Clerk team in order to update the ACR claims tracker where applicable
Fiore, Nick	3/10/2022	0.4	Analyze supplemental mailing response data in order to update the ACR claims trackers.
Fiore, Nick	3/10/2022	1.6	Analyze the 3/9/2022 ACR mailing and return mail report from the Prime Clerk team in order to update the ACR claims tracker where applicable
Fiore, Nick	3/10/2022	1.6	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/10/2022	1.4	Prepare extract of new ACR responses that includes claimant identifying information to be added to the ACR response review file.
Hall, Kara	3/10/2022	2.8	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/10/2022	2.3	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/10/2022	2.6	Analyze ACR claims asserted against the Commonwealth of Puerto Rico to complete analysis for second transfer to agencies asserted in ACR claims.
Hall, Kara	3/10/2022	1.7	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.
Harmon, Kara	3/10/2022	2.2	Review claims in prep of removing from ACR process and placing on Omnibus objection
Harmon, Kara	3/10/2022	1.7	Review claims to be transferred into ADR
Harmon, Kara	3/10/2022	0.8	Review analysis of claims in ACR who responded to initial outreach asserting litigation claims to determine next steps for claims reconciliation
Harmon, Kara	3/10/2022	1.1	Review duplicate claims per request from Proskauer to determine proper objection for May omnibus hearing
Herriman, Jay	3/10/2022	0.7	Review analysis of claims asserting administrative priority
Herriman, Jay	3/10/2022	0.8	Review weekly report from Prime Clerk related to claims in ACR
Herriman, Jay	3/10/2022	1.1	Review analysis of unliquidated accounts payable claims in prep of call with A&M team
Herriman, Jay	3/10/2022	1.1	Review ACR mailing responses related to data requests sent out by various Commonwealth agencies
Herriman, Jay	3/10/2022	1.3	Review completed claim reconciliation worksheets provided by AAFAF
Herriman, Jay	3/10/2022	1.2	Review claims asserting liability related to Bonds for inclusion on Omnibus objection
McGee, Cally	3/10/2022	1.2	Review new ACR claims for retired Teachers asserting labor law violations to prepare transfer of ACR Tracker.
McGee, Cally	3/10/2022	1.9	Analyze public employee claims to capture information as requested by AAFAF.
McGee, Cally	3/10/2022	1.7	Prepare analysis of ACR public employee responses relating to title III agencies for transfer to AAFAF.
McGee, Cally	3/10/2022	2.2	Review ACR mailing responses filed by Department of Family employees to identify key data points prior to sending to agency for review.
McGee, Cally	3/10/2022	1.6	Prepare analysis of claims from employees of the Department of Correction and Rehabilitation for the ACR reconciliation process.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McGee, Cally	3/10/2022	1.1	Prepare analysis of ACR public employee responses related to Law 89 for transfer to Commonwealth agencies.
McGee, Cally	3/10/2022	0.3	Review new public employee responses to identify additional asserted liabilities as requested by AAFAF
McNulty, Emmett	3/10/2022	0.8	Review AP claims asserted against the Department of Agriculture to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/10/2022	2.7	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
McNulty, Emmett	3/10/2022	2.1	Collect creditor invoice and account statement data to create claim reconciliation workbooks to assist in claim reconciliation process
McNulty, Emmett	3/10/2022	0.4	Review newly filed claims to give claims proper claim categorization for the upcoming claims objections
McNulty, Emmett	3/10/2022	0.7	Perform review of ACR transferred claims identifying key data points to assist Proskauer/O'Neill with reconciliation process
Otero Gilmer, Kathryn	3/10/2022	2.2	Analyze claim and ACR responses for retired employees asserted against the Department of Sports and Recreation.
Otero Gilmer, Kathryn	3/10/2022	2.1	Analyze ACR claim responses from current Department of Family employees.
Otero Gilmer, Kathryn	3/10/2022	2.4	Analyze ACR claim responses from current Department of Education employees.
Otero Gilmer, Kathryn	3/10/2022	2.6	Analyze claim and ACR responses for retired employees asserted against the Family and Children Administration.
Pogorzelski, Jon	3/10/2022	1.9	Prepare analysis of ACR public employee responses relating to title III agencies for transfer to AAFAF.
Pogorzelski, Jon	3/10/2022	2.3	Reviewed ACR claims asserted against the Department of Education by current employees to prepare analysis for second transfer to Agency.
Pogorzelski, Jon	3/10/2022	2.4	Review claim, mailing and ACR responses asserted against non-title III entities to flag claims for objection.
Potesta, Tyler	3/10/2022	2.8	Review analysis of public employee mailing response to ensure duplicative claims are objected.
Potesta, Tyler	3/10/2022	2.3	Review analysis of public employee claims to determine appropriate treatment for splitting claims.
Potesta, Tyler	3/10/2022	2.4	Review analysis of assertions contained within public employee mailing and ACR responses for transfer to the appropriate commonwealth agencies.
Rushabh, Shah	3/10/2022	1.9	Create a review file for Prime Clerk identifying claims that are potentially unliquidated.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rushabh, Shah	3/10/2022	2.8	Review unreconciled accounts payable claims to identify supporting documentation to prepare reconciliation questions for agency review.
Sigman, Claudia	3/10/2022	2.2	Review population of ACR transferred claims asserting liability for salary increases to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/10/2022	0.8	Review ACR transferred claims asserting law 96 for possible duplicates to add to the upcoming objections
Sigman, Claudia	3/10/2022	2.7	Analyze claims transferred to ACR process to identify claimants asserting duplicative liabilities for upcoming objections
Sigman, Claudia	3/10/2022	1.4	Review population of ACR transferred claims asserting liability for pension benefits to determine if they are duplicative in preparation for upcoming objections.
Sladkov, Anthony	3/10/2022	2.2	Review the support documents filed with the Department of Health claims to determine outstanding amounts.
Sladkov, Anthony	3/10/2022	1.3	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/10/2022	0.9	Review trade related claims identifying outstanding invoices to assist with reconciliation process.
Sladkov, Anthony	3/10/2022	1.8	Analyze unreconciled AP claims to identify supporting invoice information to prepare reconciliation questions for agency review
Wirtz, Paul	3/10/2022	2.2	Analyze AP claims asserted against the Department of Health to identify invalid invoices for upcoming reduce and allow objections
Wirtz, Paul	3/10/2022	1.6	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/10/2022	1.4	Analyze claim reconciliation workbooks from the Department of Health in order to determine follow up opportunities with the agency
Wirtz, Paul	3/10/2022	2.3	Review returned claim reconciliation workbooks from the department of transportation and public works in order to determine next steps
Wirtz, Paul	3/10/2022	2.1	Review AP assertions against non-title III entities in order to prepare claim objections
Zeiss, Mark	3/10/2022	2.3	Revise summary report of claimant objection responses for internal and Proskauer review per Proskauer comments
Zeiss, Mark	3/10/2022	1.4	Prepare summary report of claimant responses for internal review
Allison, Roger	3/11/2022	2.2	Perform quality check on claims queued for the next substantive duplicate omnibus objection to ensure the claim assertions, claimant, and Debtor are indeed duplicative.
Allison, Roger	3/11/2022	2.7	Perform QC on the May cross-debtor substantive duplicate draft objections to ensure the claimants and assertions for each line are duplicative.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/11/2022	2.8	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/11/2022	2.6	Analyze litigation claims pertaining to asserted negligence to determine proper GUC estimates
Collier, Laura	3/11/2022	2.9	Analyze litigation claims for asserted case to correlate with DOJ-provided data to determine next steps
Erlach, Nicole	3/11/2022	2.6	Review bondholder claims with no supporting documentation to confirm the claimant has explicitly asserted Commonwealth General Obligation bonds as their underlying liability to prepare the claim for expungement.
Erlach, Nicole	3/11/2022	2.1	Perform reconciliation of bondholder claimant brokerage statements against proofs of claim to identify the bond issuers liable for the asserted amount.
Erlach, Nicole	3/11/2022	2.4	Perform reconciliation of bondholder claimant brokerage statements against proofs of claim to identify the bond issuers liable for the asserted amount.
Fiore, Nick	3/11/2022	1.7	Analyze ACR claim transfer to AAFAF file in order to determine if ACR claim types or responsible agencies should be updated.
Fiore, Nick	3/11/2022	0.4	Prepare updated summary of claims in ACR that need to be sent an additional information request letter.
Fiore, Nick	3/11/2022	1.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/11/2022	1.1	Review analysis of claims in ACR asserting Non-title III agencies to determine if they should be split or removed from ACR and put on an objection to expunge
Fiore, Nick	3/11/2022	1.9	Review analysis of claims in ACR queued to be included on the next substantive duplicate omnibus objection to ensure accuracy of objection type.
Hall, Kara	3/11/2022	2.4	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/11/2022	2.7	Review claims for retired employees previously employed in the Department of Education to capture data as requested by AAFAF.
Hall, Kara	3/11/2022	0.6	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for agency review.
Hall, Kara	3/11/2022	2.9	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to the agency.
Harmon, Kara	3/11/2022	1.3	Review analysis of cross-debtor duplicate claims for inclusion on May omnibus objections
Harmon, Kara	3/11/2022	2.2	Review analysis of cross-debtor duplicate claims for inclusion on May omnibus objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/11/2022	1.6	Review claims in ACR to be transferred to AAFAF for review and initial determination
Harmon, Kara	3/11/2022	0.8	Review multiple emails from AAFAF related to open claims reconciliation questions
Harmon, Kara	3/11/2022	2.6	Review analysis of cross-debtor duplicate claims for inclusion on May omnibus objections
Herriman, Jay	3/11/2022	1.8	Update presentation related to setting a claim reconciliation threshold
Herriman, Jay	3/11/2022	0.3	Review draft letter to be sent to unresponsive creditors related to tax refund claims
Herriman, Jay	3/11/2022	0.9	Review materials related to litigation claims to be discharged provided by the DOJ
McGee, Cally	3/11/2022	2.6	Prepare analysis of claims from employees of the Department of Education for the ACR reconciliation process.
McGee, Cally	3/11/2022	2.3	Review claims and ACR responses for retired employees of the Department of Health.
McGee, Cally	3/11/2022	1.4	Prepare analysis of ACR public employee responses related to salary increase for transfer to Commonwealth agencies.
McGee, Cally	3/11/2022	2.8	Analyze retired public employee claims for various agencies to prepare workbook for transfer for initial determination.
McNulty, Emmett	3/11/2022	1.7	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
McNulty, Emmett	3/11/2022	1.8	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
McNulty, Emmett	3/11/2022	2.1	Collect creditor invoice and account statement data to create claim reconciliation workbooks to assist in claim reconciliation process
McNulty, Emmett	3/11/2022	1.4	Collect creditor invoice and account statement data to create claim reconciliation workbooks to be sent to relevant Commonwealth agencies for final reconciliation
McNulty, Emmett	3/11/2022	1.9	Create claim reconciliation workbooks for creditor AP claim to be sent to Department of Agriculture for their final reconciliation
Otero Gilmer, Kathryn	3/11/2022	2.1	Analyze ACR claim responses from former Department of Correction and Rehabilitation employees.
Otero Gilmer, Kathryn	3/11/2022	1.8	Analyze ACR claim responses from former Department of Family employees.
Otero Gilmer, Kathryn	3/11/2022	1.1	Analyze ACR claim responses from former Department of Education employees.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/11/2022	1.7	Analyze pension and public employee related ACR claim responses to the Department of Family and Family and Children Administration to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	3/11/2022	2.4	Analyze former Department of Education public employee ACR responses to capture additional assertions for Commonwealth review.
Pogorzelski, Jon	3/11/2022	2.2	Analyze current Department of Family public employee ACR responses related to wage increases to categorize for Commonwealth review.
Pogorzelski, Jon	3/11/2022	1.6	Prepare analysis of claims from current employees of the Department of Education for the ACR reconciliation process.
Pogorzelski, Jon	3/11/2022	2.1	Analyze current Department of Correction and Rehabilitation public employee ACR responses to capture additional assertions for second transfer to agency.
Potesta, Tyler	3/11/2022	1.9	Prepare analysis of claims that are marked for objection on the upcoming duplicate objection.
Potesta, Tyler	3/11/2022	2.4	Prepare analysis of claim documentation for the claims agent to compile the necessary data for transfer to the commonwealth agencies.
Potesta, Tyler	3/11/2022	2.8	Review analysis of assertions pertaining to public employee claims in order so send to AAFAF for review.
Rushabh, Shah	3/11/2022	3.1	Reconcile the liabilities listed with the support documents against the amount asserted by the claimants.
Rushabh, Shah	3/11/2022	2.9	Update the claim reconciliation summary files based on support documents provided with the proofs of claim and by the Puerto Rican government.
Rushabh, Shah	3/11/2022	2.8	Review mailing responses sent by the claimants to reconcile the liabilities asserted on the filed claims.
Rushabh, Shah	3/11/2022	1.1	Prepare a summary file of claims that require internal discussions on next steps.
Sigman, Claudia	3/11/2022	2.8	Analyze claims transferred to ACR process to identify claimants asserting duplicative liabilities for upcoming objections
Sigman, Claudia	3/11/2022	1.6	Review ACR responses to confirm duplicate claim status in order to add claims to the upcoming objections
Sigman, Claudia	3/11/2022	1.3	Analyze duplicate asserted wage claims to prepare claims for upcoming omnibus objections
Sladkov, Anthony	3/11/2022	2.3	Analyze Trade claims asserted against the Department of Treasury for outstanding invoice detail to complete reconciliation.
Sladkov, Anthony	3/11/2022	0.8	Prepare status updates on analysis of unreconciled claims against various departments.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sladkov, Anthony	3/11/2022	1.1	Analyze claims asserted against the Department of Health identifying key data points to assist with the reconciliation process.
Sladkov, Anthony	3/11/2022	1.2	Prepare claims reconciliation workbooks in order determine follow up opportunities with the agency.
Wirtz, Paul	3/11/2022	2.6	Review claim reconciliation workbooks from the department of health in order to determine next steps
Wirtz, Paul	3/11/2022	2.4	Analyze duplicative claims in order to prepare claim objection exhibit
Wirtz, Paul	3/11/2022	1.8	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/11/2022	1.9	Review non-title III claim objections in order to determine assertions accuracy
Zeiss, Mark	3/11/2022	0.7	Prepare summary report of claimant objection responses for internal and Proskauer review
Zeiss, Mark	3/11/2022	0.8	Review updated objection response file from Prime Clerk to identify new responses for review
Hall, Kara	3/13/2022	1.6	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/13/2022	2.1	Analyze ACR claims asserted against the Department of Education to prepare analysis for transfer to agency.
Allison, Roger	3/14/2022	2.2	Perform quality check of ACR response analysis to ensure the accuracy of the data requested by AAFAF for transfer to the applicable agencies.
Allison, Roger	3/14/2022	1.3	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Allison, Roger	3/14/2022	2.4	Perform QC on team review of ACR public employee responses prior to sending to AAFAF for review.
Allison, Roger	3/14/2022	2.9	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Collier, Laura	3/14/2022	3.1	Analyze DOJ-provided data to reconcile litigation matters with filed claims to determine next steps
Collier, Laura	3/14/2022	2.7	Analyze asserted cases from litigation claims to determine whether judgment or settlement data was provided for upcoming objections
Collier, Laura	3/14/2022	2.9	Analyze litigation claims to determine whether the DOJ-provided information is in relation to the asserted case of the respective filed litigation claim to determine next steps

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/14/2022	2.6	Analyze supporting documentation attached to bondholder claims to determine if the claim's liability is based solely on Commonwealth General Obligation bonds to identify claims to prepare for expungement.
Erlach, Nicole	3/14/2022	2.2	Review bondholder claims with no supporting documentation to confirm the creditor asserts Commonwealth General Obligation bond liabilities on the proof of claim to confirm the claim can be prepared for expungement.
Erlach, Nicole	3/14/2022	1.7	Analyze bondholder claimant's brokerage statements to verify General Obligation bonds add up to the claimed total to confirm the claim can be expunged per the plan.
Fiore, Nick	3/14/2022	1.6	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	3/14/2022	0.9	Review A&M team notes on supplemental mailing data attached to ACR related claims in order to determine if it should be associated with another claim in ACR.
Fiore, Nick	3/14/2022	1.1	Review analysis of claims in ACR drafted for future objection in order to ensure accuracy of objection type.
Fiore, Nick	3/14/2022	1.8	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/14/2022	0.7	Analyze Proskauer team notes on upcoming claim objections in order to prepare summary of response notes.
Fiore, Nick	3/14/2022	1.1	Analyze ACR mailing report in order to determine which tax related claims need to be sent a final notice information request letter.
Fiore, Nick	3/14/2022	0.3	Analyze claim reconciliation commentary from AAFAF team in order to determine next steps in claims resolution.
Fiore, Nick	3/14/2022	0.3	Prepare first draft of new claim notations for the upcoming ACR status exhibit.
Fiore, Nick	3/14/2022	0.4	Analyze revised final ACR information request letter for tax related claimants in order to ensure completeness of updates.
Hall, Kara	3/14/2022	2.7	Review new ACR claims for retired teachers asserting labor law violations to prepare transfer of ACR Tracker data to the asserted agencies.
Hall, Kara	3/14/2022	2.9	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/14/2022	2.2	Analyze pension and public employee-related ACR claim responses to the Teachers Retirement System and the Department of Education to capture data requested by AAFAF for transfer to asserted agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hall, Kara	3/14/2022	2.4	Analyze new outreach responses for claims in ACR to capture key data points as requested by AAFAF for the Commonwealth agencies.
Harmon, Kara	3/14/2022	1.4	Review claims in ACR to be transferred to AAFAF for review and initial determination
Harmon, Kara	3/14/2022	0.7	Prepare updated Plan Debtor waterfall report to highlight outstanding claims for reconciliation
Harmon, Kara	3/14/2022	1.1	Prepare modifications to claims reconciliation presentation for the Commonwealth Plan Debtors as requested by Proskauer
Harmon, Kara	3/14/2022	1.9	Review analysis of claims drafted for May omnibus objections
Harmon, Kara	3/14/2022	1.2	Prepare three Debtor waterfall for claims reconciliation presentation materials
Herriman, Jay	3/14/2022	1.6	Review responses received from creditors related to claims filed on Omnibus objections
Herriman, Jay	3/14/2022	0.3	Review final draft of letter to be sent to unresponsive tax refund creditors
Herriman, Jay	3/14/2022	0.3	Review analysis of claims related to the Sugar Corporation
McGee, Cally	3/14/2022	1.2	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for the Department of Education agencies' review.
McGee, Cally	3/14/2022	1.8	Review new ACR and mailing responses to capture information as requested by AAFAF.
McGee, Cally	3/14/2022	2.4	Review new ACR claims for retired employees asserting labor law violations to prepare transfer of ACR Tracker.
McGee, Cally	3/14/2022	2.7	Reviewed ACR claims asserted against the Commonwealth of Puerto Rico to prepare analysis for second transfer to Agency.
McNulty, Emmett	3/14/2022	1.9	Review AP claims with invoices asserted against numerous Commonwealth agencies to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/14/2022	2.4	Review AP claims with liabilities asserted against numerous Commonwealth agencies to collect invoice and account statement data to assist in the claims reconciliation process
McNulty, Emmett	3/14/2022	2.2	Review supporting documentation of AP claims to collect invoice and account statement data to assist in the AP claims reconciliation process
McNulty, Emmett	3/14/2022	1.7	Analyze population of Accounts Payable claims to collect specific invoice data to assist in the claims reconciliation process
McNulty, Emmett	3/14/2022	1.4	Analyze updated claims register to confirm updates from omnibus claim objections are reflected

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/14/2022	2.3	Analyze ACR and claim responses asserted against the Department of Family to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/14/2022	2.1	Analyze ACR and claim responses asserted against the Department of Education to capture information as requested by AAFAF.
Otero Gilmer, Kathryn	3/14/2022	2.4	Analyze ACR claim responses for the Department of Family.
Otero Gilmer, Kathryn	3/14/2022	2.6	Analyze ACR claim responses for the Department of Education.
Pogorzelski, Jon	3/14/2022	1.9	Develop analysis of ACR responses related to law 89 asserted against the Department of Family to capture data requested by AAFAF for transfer to asserted agency.
Pogorzelski, Jon	3/14/2022	2.2	Analyze ACR claims asserted against the Department of Justice by current employees to complete analysis for second transfer to agencies asserted in ACR claims.
Pogorzelski, Jon	3/14/2022	1.8	Analyze proof of claim and mailing responses transferred in to the ACR process asserted against the Commonwealth of Puerto Rico to complete analysis for Title III agency review.
Potesta, Tyler	3/14/2022	2.4	Prepare analysis of public employee claims prepared for transfer to the commonwealth agencies for an initial determination pertaining to the assertions.
Potesta, Tyler	3/14/2022	1.8	Review analysis of public employee claims asserting multiple agencies in order to determine the correct commonwealth agency.
Potesta, Tyler	3/14/2022	1.1	Revise analysis pertaining to commonwealth agencies and their inclusion in the title III court process.
Potesta, Tyler	3/14/2022	1.6	Quality check analysis of public employee claims to determine which agency they should be sent to for the initial determination.
Rushabh, Shah	3/14/2022	2.8	Prepare claim summary files based on the reconciliation process for agency review.
Rushabh, Shah	3/14/2022	3.1	Review the support documents provided by the claimant against the liabilities asserted with the filed claims.
Sigman, Claudia	3/14/2022	0.9	Analyze ACR-transferred claims asserting romerazo for possible duplicates to add to the upcoming objections
Sigman, Claudia	3/14/2022	1.3	Review new supplemental ACR responses to identify creditors asserting duplicate liabilities
Sigman, Claudia	3/14/2022	2.2	Analyze duplicative pension/retiree claims already transferred into the ACR process in preparation for objections.
Sigman, Claudia	3/14/2022	2.1	Analyze population of ACR transferred claims asserting various labor laws to determine if they are duplicative in preparation for upcoming objections.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Sigman, Claudia	3/14/2022	2.6	Analyze population of claims already transferred into the ACR Process for possible duplicate claims to add to the upcoming objections
Simoneaux, Nicole	3/14/2022	1.2	Review POC data on a case basis provided in the registry in order to further identify case numbers and pleadings.
Simoneaux, Nicole	3/14/2022	2.1	Update master tracker to reflect current Alternate Dispute Resolution (ADR) transfer status and rationale for nature and basis of claim found in the pleadings attached.
Simoneaux, Nicole	3/14/2022	0.8	Capture asserted case numbers on POC to incorporate them into a comparison against the DOJ data in order to find discrepancies between the sources.
Simoneaux, Nicole	3/14/2022	2.1	Capture additional information from pleadings attached to POCs in order to make detailed amendments to ADR review notes for Proskauer review
Simoneaux, Nicole	3/14/2022	2.9	Analyze POC attachments to create a fully incorporated and consolidated review including both DOJ and registry data.
Sladkov, Anthony	3/14/2022	1.3	Review mailing responses for unreconciled trade claims to identify key data points to assist agency with reconciliation process.
Sladkov, Anthony	3/14/2022	1.1	Analyze claims asserted against the Department of Health identifying key data points to assist with the reconciliation process.
Wirtz, Paul	3/14/2022	2.4	Prepare department of health claim reconciliation waterfall file for review
Wirtz, Paul	3/14/2022	1.9	Review department of health claim reconciliation workbooks in preparation to send to agency
Zeiss, Mark	3/14/2022	2.1	Prepare summary report of claimant objection responses for internal and Proskauer review
Allison, Roger	3/15/2022	1.9	Review consolidated analysis of ACR responses to perform quality check before transfer to AAFAF for agency initial determination.
Allison, Roger	3/15/2022	1.4	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Allison, Roger	3/15/2022	2.7	Perform quality check of proof of claim, mailing response and ACR analysis for claims asserted against the Department of Education.
Chester, Monte	3/15/2022	2.2	Review potentially duplicative claims to identify overlapping assertions to be put on upcoming objections.
Chester, Monte	3/15/2022	1.9	Review potentially duplicative claims to identify overlapping assertions to be put on upcoming objections.
Chester, Monte	3/15/2022	2.1	Perform analysis of ACR responses to identify duplicate claims for upcoming omnibus objections.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/15/2022	2.9	Analyze DOJ-provided data to reconcile litigation matters with filed claims to determine next steps
Collier, Laura	3/15/2022	1.6	Analyze asserted cases from litigation claims to determine whether judgment or settlement data was provided for upcoming objections
Collier, Laura	3/15/2022	2.7	Analyze litigation claims to determine whether the DOJ-provided information is in relation to the asserted case of the respective filed litigation claim to determine next steps
DiNatale, Trevor	3/15/2022	1.7	Perform review of updated ADR status report relating to newly transferred unliquidated litigation claims
DiNatale, Trevor	3/15/2022	2.9	Prepare summary file of claimants identified for MIP list highlighting claims settled by plan or resolved for Proskauer review
DiNatale, Trevor	3/15/2022	2.7	Prepare updated May objection tracker for Proskauer review
Erlach, Nicole	3/15/2022	1.9	Review Commonwealth bondholder claims to be expunged per plan language to reconcile asserted CUSIPs against General Obligation bond CUSIPs to confirm the claim can be fully expunged.
Erlach, Nicole	3/15/2022	2.5	Review internal General Obligation bondholder claim tracker to update list of claims to be sent for expungement.
Erlach, Nicole	3/15/2022	2.4	Review Commonwealth bondholder claims to be expunged per plan language to reconcile asserted CUSIPs against General Obligation bond CUSIPs to confirm the claim can be fully expunged.
Fiore, Nick	3/15/2022	2.3	Review analysis of claims in ACR asserting non-title III liabilities in order to prepare summary of claim splits.
Fiore, Nick	3/15/2022	1.4	Review analysis of public employee responses to be sent to applicable agencies for initial determination.
Fiore, Nick	3/15/2022	0.3	Analyze claim reconciliation commentary from AAFAF team in order to determine next steps in claims resolution.
Hall, Kara	3/15/2022	2.8	Review ACR public employee mailing responses filed by Department of Education and Teachers Retirement System employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/15/2022	2.3	Analyze pension and public employee-related ACR claim responses to the Department of Education to capture data requested by AAFAF for transfer to asserted agency.
Hall, Kara	3/15/2022	2.1	Review new ACR public employee mailing responses and ACR responses filed by Department of Education employees to identify key data points to assist agency with reconciliation.
Hall, Kara	3/15/2022	2.6	Review claim, mailing and ACR responses asserted against the Department of Education to complete analysis for agency review.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/15/2022	1.8	Review analysis of claims asserting 503b9 and secured priorities to determine if appropriate for inclusion on upcoming omnibus objections
Harmon, Kara	3/15/2022	0.6	Review analysis of claims to receive final ACR information request
Harmon, Kara	3/15/2022	1.2	Review analysis of claims transferred to ACR that are now asserting litigation cases to determine next steps for reconciliation / resolution
Herriman, Jay	3/15/2022	0.9	Review claim reconciliation worksheets related to the Department of Health
Herriman, Jay	3/15/2022	1.1	Review information provided by the department of health related to Section 330 medical claim
Herriman, Jay	3/15/2022	2.1	Update presentation related to setting of claims reconciliation threshold per input from Proskauer
Herriman, Jay	3/15/2022	0.6	Review listing of administrative claims to determine if allowed and ready for payment
McGee, Cally	3/15/2022	1.7	Review new public employee responses related to the Sila Calderon law to categorize for Commonwealth review.
McGee, Cally	3/15/2022	1.9	Review claims filed by former employees to capture key data points as requested by AAFAF.
McGee, Cally	3/15/2022	2.6	Review claim, mailing and ACR responses asserted against the Commonwealth of Puerto Rico to complete analysis for the Department of Health agencies' review.
McGee, Cally	3/15/2022	2.1	Review new public employee responses related to Law 89 to categorize for Commonwealth review.
McNulty, Emmett	3/15/2022	0.7	Review population of claims filed after the commencement of the Confirmation Plan to confirm claims are reflected correctly on official claims register
McNulty, Emmett	3/15/2022	1.1	Review supporting documentation of AP claims to collect invoice and account statement data to assist in the AP claims reconciliation process
McNulty, Emmett	3/15/2022	3.1	Perform review of accounts payable claims to collect invoice and account statement data to assist in the claims reconciliation process of AP claims
McNulty, Emmett	3/15/2022	2.6	Collect invoice and account statement data from a population of AP claims to assist in the claims reconciliation process
McNulty, Emmett	3/15/2022	1.3	Review AP claims with invoices asserted against numerous Commonwealth agencies to collect invoice and account statement data to assist in the claims reconciliation process
Otero Gilmer, Kathryn	3/15/2022	2.4	Analyze ACR claims asserted against Department of Education to prepare analysis for transfer to Agency.
Otero Gilmer, Kathryn	3/15/2022	2.2	Analyze ACR claims asserted against Department of Education to prepare analysis for transfer to Agency.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Otero Gilmer, Kathryn	3/15/2022	2.1	Analyze ACR claim responses from former employees of the Department of Family.
Otero Gilmer, Kathryn	3/15/2022	2.7	Analyze ACR claim responses for the Department of Education.
Pogorzelski, Jon	3/15/2022	2.6	Prepare analysis report of current public employee responses in the ACR process relating to title III agencies for transfer to AAFAF.
Pogorzelski, Jon	3/15/2022	2.4	Review ACR claims asserted against the Department of Health to capture additional assertions related to salary increases before second transfer to Agency.
Pogorzelski, Jon	3/15/2022	2.3	Review ACR claims asserted against the Department of Health related to unpaid wages to prepare analysis for second transfer to Agency.
Potesta, Tyler	3/15/2022	2.9	Review analysis of public employee claim assertions in order to send to the appropriate commonwealth agencies for review.
Potesta, Tyler	3/15/2022	2.7	Prepare analysis pertaining to litigation claims review of public employee claims to ensure the necessary supporting documentation has been provided.
Potesta, Tyler	3/15/2022	2.3	Review analysis of outstanding public employee claim items to resolve prior to sending to AAFAF for an initial determination.
Rushabh, Shah	3/15/2022	2.2	Analyze the support documents to identify the agencies that owe the potential liabilities.
Rushabh, Shah	3/15/2022	2.9	Create claim reconciliation files for the purposes of agency review.
Rushabh, Shah	3/15/2022	2.6	Reconcile the liabilities asserted by the claimant against the provided support documents.
Sigman, Claudia	3/15/2022	2.7	Review population of ACR transferred claims asserting unpaid wages to determine if they are duplicative in preparation for upcoming objections.
Sigman, Claudia	3/15/2022	2.4	Review ACR responses to flag non-title III employees for inclusion in upcoming omnibus objections
Sigman, Claudia	3/15/2022	2.3	Perform analysis of claims asserting employee wage liabilities to determine if duplicate claim objections are appropriate
Simoneaux, Nicole	3/15/2022	0.6	Analyze BART and master tracker case data provided in POCs in order to create a consolidated review that incorporates DOJ case data.
Simoneaux, Nicole	3/15/2022	0.7	Analyze POC attachments to create a fully incorporated and consolidated review including both DOJ and registry data.
Simoneaux, Nicole	3/15/2022	2.3	Capture asserted case numbers on POC to incorporate them into a comparison against the DOJ data in order to find discrepancies between the sources.
Simoneaux, Nicole	3/15/2022	1.9	Analyze POC attachments to create a fully incorporated and consolidated review including both DOJ and registry data.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Simoneaux, Nicole	3/15/2022	1.7	Provide a consolidated analysis of DOJ case data while incorporating review notes in comparison to registry data.
Simoneaux, Nicole	3/15/2022	1.1	Review POC data on a case basis provided in the registry in order to further identify case numbers and pleadings.
Sladkov, Anthony	3/15/2022	2.3	Create claims reconciliation workbooks in order determine follow up opportunities with the agency.
Sladkov, Anthony	3/15/2022	1.4	Verify invoice detail to confirm asserted liabilities in the claims reconciliation workbooks.
Sladkov, Anthony	3/15/2022	0.9	Review invoices related to trade claims identifying key data points to assist with the reconciliation process
Wirtz, Paul	3/15/2022	1.8	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/15/2022	1.7	Analyze post-petition assertions in AP claim population in order to determine next steps
Wirtz, Paul	3/15/2022	2.2	Review AP assertions against non-title III entities slotted for upcoming claim objections in order to determine accuracy
Wirtz, Paul	3/15/2022	2.1	Analyze post-petition assertions in AP claim population in order to determine next steps
Subtotal		3,948.2	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Corbett, Natalie	2/15/2022	0.4	Prepare January Fee Apps
Corbett, Natalie	2/16/2022	0.8	Prepare draft 11th interim fee apps
Corbett, Natalie	3/1/2022	0.9	Prepare January Fee Apps
Corbett, Natalie	3/3/2022	0.6	Update and finalize January fee apps
Corbett, Natalie	3/7/2022	0.8	Prepare 11th interim fee apps
Herriman, Jay	3/7/2022	2.1	Prepare the Eleventh Interim fee application
Zeiss, Mark	3/8/2022	1.1	Prepare fee app summary report for active workstreams including objections
Herriman, Jay	3/9/2022	1.4	Update Eleventh Interim fee application with additional workstream details
Corbett, Natalie	3/14/2022	0.3	Finalize 11th interim Fee App
Herriman, Jay	3/14/2022	1.1	Finalize Eleventh Interim Fee Application

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Subtotal			9.5

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/1/2022	0.2	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claim reconciliation workbooks
Herriman, Jay	2/1/2022	0.6	Call with L. Stafford re: discuss HTA litigation claims and PRRADA order
Wirtz, Paul	2/1/2022	0.2	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claim reconciliation workbooks
DiNatale, Trevor	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/2/2022	0.5	Conference call with K. Harmon, J. Herriman and N. Fiore regarding analysis of claims in ACR with satisfied tax refund assertions.
Harmon, Kara	2/2/2022	0.6	Conference call with J. Herriman and K. Harmon related to outstanding litigation and AP claims reconciliation
Harmon, Kara	2/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to March omnibus objections
Harmon, Kara	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/2/2022	0.5	Conference call with K. Harmon, J. Herriman and N. Fiore regarding analysis of claims in ACR with satisfied tax refund assertions.
Harmon, Kara	2/2/2022	0.3	Conference call with J. Herriman and K. Harmon related to material interest parties list
Herriman, Jay	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	2/2/2022	0.5	Conference call with K. Harmon, J. Herriman and N. Fiore regarding analysis of claims in ACR with satisfied tax refund assertions.
Herriman, Jay	2/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to March omnibus objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/2/2022	0.6	Conference call with J. Herriman and K. Harmon related to outstanding litigation and AP claims reconciliation
Herriman, Jay	2/2/2022	0.3	Conference call with J. Herriman and K. Harmon related to material interest parties list
Potesta, Tyler	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Wirtz, Paul	2/2/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
DiNatale, Trevor	2/3/2022	0.2	Conference call with K. Harmon, M. Zeiss, T. DiNatale and G. Bernard Colon regarding employee related police litigation and settlement offers
Erlach, Nicole	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements.
Harmon, Kara	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements
Harmon, Kara	2/3/2022	0.2	Conference call with K. Harmon, M. Zeiss, T. DiNatale and G. Bernard Colon regarding employee related police litigation and settlement offers
Harmon, Kara	2/3/2022	1.0	Conference call with K. Harmon and P. Wirtz discussing next steps on unresolved AP claims pertaining to the office of court administration
Harmon, Kara	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to creditor request for cure payment and associate claim reconciliation
Harmon, Kara	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to cross debtor duplicate claim objections
Herriman, Jay	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to creditor request for cure payment and associate claim reconciliation
Herriman, Jay	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements
Herriman, Jay	2/3/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to cross debtor duplicate claim objections
Wirtz, Paul	2/3/2022	1.0	Conference call with K. Harmon and P. Wirtz discussing next steps on unresolved AP claims pertaining to the office of court administration
Zeiss, Mark	2/3/2022	0.6	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and N. Erlach related PR police settlements
Zeiss, Mark	2/3/2022	0.2	Conference call with K. Harmon, M. Zeiss, T. DiNatale and G. Bernard Colon regarding employee related police litigation and settlement offers

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
DiNatale, Trevor	2/4/2022	0.3	Participate in conference call with K. Harmon and T. DiNatale related to material interest parties list
Harmon, Kara	2/4/2022	0.3	Conference call with J. Herriman and K. Harmon related to March omnibus objections
Harmon, Kara	2/4/2022	1.1	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, G. Bernard, R. Colon, and L. Mieses related to objection responses and UPR Reciprocity Act
Harmon, Kara	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Harmon, Kara	2/4/2022	0.3	Participate in conference call with K. Harmon and T. DiNatale related to material interest parties list
Harmon, Kara	2/4/2022	0.5	Conference call with J. Herriman, K. Harmon, G. Colon, L. Stafford, C. George, and M. Hernandez related to ACR appeals jurisdiction
Herriman, Jay	2/4/2022	0.3	Conference call with J. Herriman and K. Harmon related to March omnibus objections
Herriman, Jay	2/4/2022	1.1	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, G. Bernard, R. Colon, and L. Mieses related to objection responses and UPR Reciprocity Act
Herriman, Jay	2/4/2022	0.5	Conference call with J. Herriman, K. Harmon, G. Colon, L. Stafford, C. George, and M. Hernandez related to ACR appeals jurisdiction
Herriman, Jay	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Wirtz, Paul	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
Zeiss, Mark	2/4/2022	0.7	Conference call with K. Harmon, J. Herriman, M. Zeiss, P. Wirtz, T. DiNatale and L. Stafford regarding updates to upcoming March objections, objection responses and ACR process
DiNatale, Trevor	2/7/2022	0.3	Participate in meeting with J. Herriman, K. Harmon, T. DiNatale, L. Stafford and J. Alonzo related to material interest parties list
Fiore, Nick	2/7/2022	0.4	Conference call with T. Potesta, K. Harmon and N. Fiore re: Analysis of claims transferred to AAFAF that are going to be put on an objection to expunge.
Harmon, Kara	2/7/2022	0.2	Participate in conference call with K. Harmon and N. Fiore re: treatment of tax related claims in ACR asserting additional liabilities.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/7/2022	0.4	Conference call with T. Potesta, K. Harmon and N. Fiore re: Analysis of claims transferred to AAFAF that are going to be put on an objection to expunge.
Harmon, Kara	2/7/2022	0.3	Participate in meeting with J. Herriman, K. Harmon, T. DiNatale, L. Stafford and J. Alonzo related to material interest parties list
Herriman, Jay	2/7/2022	0.3	Participate in meeting with J. Herriman, K. Harmon, T. DiNatale, L. Stafford and J. Alonzo related to material interest parties list
Potesta, Tyler	2/7/2022	0.4	Conference call with T. Potesta, K. Harmon and N. Fiore re: Analysis of claims transferred to AAFAF that are going to be put on an objection to expunge.
Allison, Roger	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Fiore, Nick	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Fiore, Nick	2/8/2022	0.6	Participate in conference call with K. Harmon and N. Fiore re: Analysis of potentially duplicative claims in ACR.
Fiore, Nick	2/8/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of reassigning claimant responses for claims removed from ACR to the surviving claim.
Harmon, Kara	2/8/2022	0.6	Participate in conference call with K. Harmon and N. Fiore re: Analysis of potentially duplicative claims in ACR.
Harmon, Kara	2/8/2022	0.3	Participate in conference call with K. Harmon and L. Stafford related to material interest parties list
Harmon, Kara	2/8/2022	0.1	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly expunged claim updates
Harmon, Kara	2/8/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of reassigning claimant responses for claims removed from ACR to the surviving claim.
Harmon, Kara	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
McNulty, Emmett	2/8/2022	0.1	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly expunged claim updates
Potesta, Tyler	2/8/2022	0.6	Participate in meeting with R. Allison, K. Harmon, T. Potesta and N. Fiore re: Analysis of ACR claims to be transferred to AAFAF.
Collier, Laura	2/9/2022	0.1	Meeting with K. Harmon and L. Collier to discuss union-related claims to review for creditors' assertions.
DiNatale, Trevor	2/9/2022	0.2	Participate in conference call with T. DiNatale and K. Harmon related to material interest parties list
DiNatale, Trevor	2/9/2022	0.6	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to litigation for the police officers and unresolved multi-plaintiff litigation

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/9/2022	0.1	Meeting with K. Harmon and L. Collier to discuss union-related claims to review for creditors' assertions.
Harmon, Kara	2/9/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly filed claims
Harmon, Kara	2/9/2022	0.2	Participate in conference call with T. DiNatale and K. Harmon related to material interest parties list
Harmon, Kara	2/9/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to unresolved union claims
Harmon, Kara	2/9/2022	0.6	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to litigation for the police officers and unresolved multi-plaintiff litigation
Harmon, Kara	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	2/9/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to unresolved union claims
Herriman, Jay	2/9/2022	0.6	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to litigation for the police officers and unresolved multi-plaintiff litigation
Herriman, Jay	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
McNulty, Emmett	2/9/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for newly filed claims
Potesta, Tyler	2/9/2022	1.2	Conference call with K. Harmon, J. Herriman, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian, R. Valentin Colon and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Collier, Laura	2/10/2022	0.3	Meeting with T. DiNatale and L. Collier to discuss the preparation of omnibus objections for identified duplicate litigation claims
DiNatale, Trevor	2/10/2022	0.3	Meeting with T. DiNatale and L. Collier to discuss the preparation of omnibus objections for identified duplicate litigation claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/10/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding the analysis of duplicate claims that had been previously transferred into the ACR Process
McNulty, Emmett	2/10/2022	0.2	Participate in a conference call with K. Harmon and E. McNulty regarding the analysis of duplicate claims that had been previously transferred into the ACR Process
Allison, Roger	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation.
Collier, Laura	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel
DiNatale, Trevor	2/11/2022	0.6	Conference call with K. Harmon, J. Herriman, T. DiNatale, and L. Stafford regarding upcoming omnibus objections, claim reconciliation progress and review of objection responses
DiNatale, Trevor	2/11/2022	0.6	Conference call with J. Herriman, K. Harmon and T. DiNatale related to unliquidated litigation claims
DiNatale, Trevor	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel
DiNatale, Trevor	2/11/2022	0.2	Participate in conference call with K. Harmon and T. DiNatale related to claims for inclusion on May omnibus objections
Fiore, Nick	2/11/2022	0.9	Conference call with K. Harmon and N. Fiore re: analysis of claims that should be split for Non-Title III liabilities asserted.
Fiore, Nick	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation.
Harmon, Kara	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel
Harmon, Kara	2/11/2022	0.6	Conference call with K. Harmon, J. Herriman, T. DiNatale, and L. Stafford regarding upcoming omnibus objections, claim reconciliation progress and review of objection responses
Harmon, Kara	2/11/2022	0.2	Participate in conference call with K. Harmon and T. DiNatale related to claims for inclusion on May omnibus objections
Harmon, Kara	2/11/2022	0.6	Conference call with J. Herriman, K. Harmon and T. DiNatale related to unliquidated litigation claims
Harmon, Kara	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation
Harmon, Kara	2/11/2022	0.9	Conference call with K. Harmon and N. Fiore re: analysis of claims that should be split for Non-Title III liabilities asserted.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/11/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to open issues for discussion with Proskauer
Herriman, Jay	2/11/2022	0.2	Participate in a conference call with J. Herriman and E. McNulty regarding the analysis of newly filed claims to be removed from the register
Herriman, Jay	2/11/2022	0.6	Conference call with K. Harmon, J. Herriman, T. DiNatale, and L. Stafford regarding upcoming omnibus objections, claim reconciliation progress and review of objection responses
Herriman, Jay	2/11/2022	0.4	Conference call with J. Herriman and M. Zeiss regarding claimants represented by counsel with wage claims against the Puerto Rico Police and their current claims and individual settlement matches for potential resolution or objection
Herriman, Jay	2/11/2022	0.6	Conference call with J. Herriman, K. Harmon and T. DiNatale related to unliquidated litigation claims
Herriman, Jay	2/11/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to open issues for discussion with Proskauer
McNulty, Emmett	2/11/2022	0.2	Participate in a conference call with J. Herriman and E. McNulty regarding the analysis of newly filed claims to be removed from the register
Potesta, Tyler	2/11/2022	0.7	Conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison regarding open items and timing for ACR claim reconciliation.
Simoneaux, Nicole	2/11/2022	0.3	Conference call with K. Harmon, T. DiNatale, L. Collier, and N. Simoneaux regarding review of litigation reconciliation detail provided by local counsel.
Zeiss, Mark	2/11/2022	0.4	Conference call with J. Herriman and M. Zeiss regarding claimants represented by counsel with wage claims against the Puerto Rico Police and their current claims and individual settlement matches for potential resolution or objection
DiNatale, Trevor	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Fiore, Nick	2/14/2022	0.4	Call with T. Potesta and N. Fiore regarding ACR claims asserted against non-title III entities.
Fiore, Nick	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Harmon, Kara	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Herriman, Jay	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/14/2022	0.4	Call with L. Stafford, E. Heath, G. Ojeda re: status of claims resolution
Potesta, Tyler	2/14/2022	0.4	Call with T. Potesta and N. Fiore regarding ACR claims asserted against non-title III entities.
Potesta, Tyler	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Wirtz, Paul	2/14/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, P. Wirtz, T. Potesta and N. Fiore regarding updates to workstream status and claim reconciliation progress
Collier, Laura	2/15/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding analysis of DOJ litigation reconciliation information
DiNatale, Trevor	2/15/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding analysis of DOJ litigation reconciliation information
Fiore, Nick	2/15/2022	0.8	Participate in meeting with K. Harmon and N. Fiore re: analysis of claims to be drafted to objection due to Non-Title III liabilities.
Harmon, Kara	2/15/2022	0.8	Participate in meeting with K. Harmon and N. Fiore re: analysis of claims to be drafted to objection due to Non-Title III liabilities.
Herriman, Jay	2/15/2022	0.4	Call with L. Stafford and B. Rosen re: status of litigation claims reconciliation
Herriman, Jay	2/15/2022	0.3	Call with L. Stafford re: discuss status of litigation claims reconciliation in prep of call with B. Rosen
Simoneaux, Nicole	2/15/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding analysis of DOJ litigation reconciliation information.
DiNatale, Trevor	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	2/16/2022	4.0	Attend Omnibus Hearing
Herriman, Jay	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Potesta, Tyler	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Wirtz, Paul	2/16/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/17/2022	0.3	Conference call with K. Harmon and N. Fiore re: Analysis of claims asserting Non-Title III liabilities.
Fiore, Nick	2/17/2022	0.5	Conference call with K. Harmon, N. Fiore and T. Potesta regarding sixth round transfer of claims to the Commonwealth.
Harmon, Kara	2/17/2022	0.3	Conference call with K. Harmon and N. Fiore re: Analysis of claims asserting Non-Title III liabilities.
Harmon, Kara	2/17/2022	0.9	Participate in a call with R. Shah, K. Harmon and J. Herriman, re: reconciliation and filing objections of secured, administrative, and priority claims.
Harmon, Kara	2/17/2022	0.5	Conference call with J. Herriman, K. Harmon and T. Potesta regarding public employee asserted litigation.
Harmon, Kara	2/17/2022	0.5	Conference call with K. Harmon, N. Fiore and T. Potesta regarding sixth round transfer of claims to the Commonwealth.
Herriman, Jay	2/17/2022	0.9	Participate in a call with R. Shah, K. Harmon and J. Herriman, re: reconciliation and filing objections of secured, administrative, and priority claims.
Herriman, Jay	2/17/2022	0.5	Conference call with J. Herriman, K. Harmon and T. Potesta regarding public employee asserted litigation.
Herriman, Jay	2/17/2022	2.9	Attend Omnibus Hearing
Potesta, Tyler	2/17/2022	0.5	Conference call with J. Herriman, K. Harmon and T. Potesta regarding public employee asserted litigation.
Potesta, Tyler	2/17/2022	0.5	Conference call with K. Harmon, N. Fiore and T. Potesta regarding sixth round transfer of claims to the Commonwealth.
Rushabh, Shah	2/17/2022	0.9	Participate in a call with R. Shah, K. Harmon and J. Herriman, re: reconciliation and filing objections of secured, administrative, and priority claims.
DiNatale, Trevor	2/18/2022	0.3	Conference call with J. Herriman, K. Harmon, and T. DiNatale regarding review of judgement and settlement litigation information
DiNatale, Trevor	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
DiNatale, Trevor	2/18/2022	0.5	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to active and expunged bond claims per report request from Proskauer

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Fiore, Nick	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Harmon, Kara	2/18/2022	0.5	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to active and expunged bond claims per report request from Proskauer
Harmon, Kara	2/18/2022	0.3	Conference call with J. Herriman, K. Harmon, and T. DiNatale regarding review of judgement and settlement litigation information
Harmon, Kara	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Herriman, Jay	2/18/2022	0.3	Conference call with J. Herriman, K. Harmon, and T. DiNatale regarding review of judgement and settlement litigation information
Herriman, Jay	2/18/2022	0.5	Participate in conference call with J. Herriman, T. DiNatale, and K. Harmon related to active and expunged bond claims per report request from Proskauer
Herriman, Jay	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Wirtz, Paul	2/18/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz, T. DiNatale and L. Stafford re: ACR notice letters, upcoming claim objections and updates to AP and litigation claim reconciliation
Harmon, Kara	2/21/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to multi-plaintiff litigation analysis
Harmon, Kara	2/21/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to modifications for litigation presentation
Herriman, Jay	2/21/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to modifications for litigation presentation
Herriman, Jay	2/21/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to multi-plaintiff litigation analysis
Chester, Monte	2/22/2022	0.5	Participate in meeting with N. Fiore, M. Chester and C. Sigman re: Analysis of potentially duplicative claims
DiNatale, Trevor	2/22/2022	1.4	Meeting with T. DiNatale and K. Harmon related to claims reconciliation documents provided by AAFAF re: omnibus objections
DiNatale, Trevor	2/22/2022	0.4	Participate in meeting with K. Harmon and T. DiNatale related to GUC estimates for multi-plaintiff litigation cases
DiNatale, Trevor	2/22/2022	0.4	Meeting with J. Herriman, K. Harmon and T. DiNatale related to final judgments for eminent domain cases
DiNatale, Trevor	2/22/2022	0.3	Meeting with J. Herriman, K. Harmon and T. DiNatale related to multi-plaintiff litigation claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Fiore, Nick	2/22/2022	0.5	Participate in meeting with N. Fiore, M. Chester and C. Sigman re: Analysis of potentially duplicative claims
Harmon, Kara	2/22/2022	0.3	Meeting with J. Herriman, K. Harmon and T. DiNatale related to multi-plaintiff litigation claims
Harmon, Kara	2/22/2022	0.4	Meeting with J. Herriman, K. Harmon and T. DiNatale related to final judgments for eminent domain cases
Harmon, Kara	2/22/2022	0.4	Participate in meeting with K. Harmon and T. DiNatale related to GUC estimates for multi-plaintiff litigation cases
Harmon, Kara	2/22/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to multi-plaintiff litigation claims
Harmon, Kara	2/22/2022	0.2	Participate in discussion with L. Stafford and K. Harmon related to multi-plaintiff litigation claims
Harmon, Kara	2/22/2022	1.4	Meeting with T. DiNatale and K. Harmon related to claims reconciliation documents provided by AAFAF re: omnibus objections
Herriman, Jay	2/22/2022	0.4	Meeting with J. Herriman, K. Harmon and T. DiNatale related to final judgments for eminent domain cases
Herriman, Jay	2/22/2022	0.3	Participate in discussion with J. Herriman and K. Harmon related to multi-plaintiff litigation claims
Herriman, Jay	2/22/2022	0.3	Call with B. Rosen and L. Stafford re: discuss status of claims reconciliation process
Herriman, Jay	2/22/2022	0.3	Meeting with J. Herriman, K. Harmon and T. DiNatale related to multi-plaintiff litigation claims
Sigman, Claudia	2/22/2022	0.5	Participate in meeting with N. Fiore, M. Chester and C. Sigman re: Analysis of potentially duplicative claims
Allison, Roger	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Collier, Laura	2/23/2022	0.6	Conference call with T. DiNatale, L. Collier, and N. Simoneaux regarding analysis of fully unliquidated claims for potential transfer to ADR process
DiNatale, Trevor	2/23/2022	0.6	Conference call with T. DiNatale, L. Collier, and N. Simoneaux regarding analysis of fully unliquidated claims for potential transfer to ADR process
Fiore, Nick	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Fiore, Nick	2/23/2022	0.6	Participate in phone call with K. Harmon and N. Fiore re: Proposal for mailing of final notice ACR information request letter
Harmon, Kara	2/23/2022	0.6	Participate in phone call with K. Harmon and N. Fiore re: Proposal for mailing of final notice ACR information request letter

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Harmon, Kara	2/23/2022	0.5	Participate in conference call with J. Herriman and K. Harmon related to convenience class estimates
Herriman, Jay	2/23/2022	0.8	Call with E. Heath, D. Barrett, R. Feldman, T. Archbell, S. Ma, J. Alonzo re: discuss required effective date disbursements
Herriman, Jay	2/23/2022	0.5	Participate in conference call with J. Herriman and K. Harmon related to convenience class estimates
Potesta, Tyler	2/23/2022	0.5	Participate in conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Analysis of outstanding items for round 7 claim transfer to AAFAF.
Simoneaux, Nicole	2/23/2022	0.6	Conference call with T. DiNatale, L. Collier, and N. Simoneaux regarding analysis of fully unliquidated claims for potential transfer to ADR process
Collier, Laura	2/24/2022	1.4	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding review of fully unliquidated litigation claims and upcoming transfer to ADR
DiNatale, Trevor	2/24/2022	1.4	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding review of fully unliquidated litigation claims and upcoming transfer to ADR
Herriman, Jay	2/24/2022	0.7	Call with J. Alonzo, S. Draper, M. Netherlan, J. Santambrogio, L. Klumper re: discuss Section 330 administrative claim
Simoneaux, Nicole	2/24/2022	1.4	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding review of fully unliquidated litigation claims and upcoming transfer to ADR
Collier, Laura	2/25/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding supplemental review of unliquidated outreach responses and upcoming transfer to ADR
DiNatale, Trevor	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
DiNatale, Trevor	2/25/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding supplemental review of unliquidated outreach responses and upcoming transfer to ADR
DiNatale, Trevor	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Fiore, Nick	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Harmon, Kara	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Harmon, Kara	2/25/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to administrative claims and litigation claims for transfer to ADR
Harmon, Kara	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Herriman, Jay	2/25/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to administrative claims and litigation claims for transfer to ADR
Herriman, Jay	2/25/2022	0.8	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, and L. Stafford regarding updates to upcoming objections and ADR transfers
Herriman, Jay	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Herriman, Jay	2/25/2022	1.0	Call with R. Valentin, O. Figureroa, S. Broan, L. Stafford, S. Ma re: effects on automatic stay upon litigation on effective date
Simoneaux, Nicole	2/25/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale regarding supplemental review of unliquidated outreach responses and upcoming transfer to ADR
Wirtz, Paul	2/25/2022	0.9	Conference call with K. Harmon, J. Herriman, P. Wirtz, N. Fiore, T. DiNatale, L. Stafford and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Collier, Laura	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
Collier, Laura	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
Collier, Laura	2/28/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale to discuss the analysis of the documentation attached to fully unliquidated litigation claims for the upcoming transfer to ADR
DiNatale, Trevor	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
DiNatale, Trevor	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
DiNatale, Trevor	2/28/2022	0.7	Conference call with K. Harmon and T. DiNatale regarding review of claims identified for upcoming objections
DiNatale, Trevor	2/28/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale to discuss the analysis of the documentation attached to fully unliquidated litigation claims for the upcoming transfer to ADR
Fiore, Nick	2/28/2022	0.5	Conference call with K. Harmon, T. Potesta and N. Fiore re: Revisions to AAFAF claim transfer files and updating claim objections.
Fiore, Nick	2/28/2022	0.3	Conference call with K. Harmon, T. Potesta and N. Fiore re: analysis and consolidation of ACR claim transfer files at the request of AAFAF team.
Fiore, Nick	2/28/2022	0.3	Conference call with K. Harmon and N. Fiore re: analysis of claims included on the upcoming omnibus objections.
Fiore, Nick	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	2/28/2022	0.5	Conference call with K. Harmon, T. Potesta and N. Fiore re: Revisions to AAFAF claim transfer files and updating claim objections.
Harmon, Kara	2/28/2022	0.3	Conference call with K. Harmon and N. Fiore re: analysis of claims included on the upcoming omnibus objections.
Harmon, Kara	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	2/28/2022	0.3	Conference call with K. Harmon, T. Potesta and N. Fiore re: analysis and consolidation of ACR claim transfer files at the request of AAFAF team.
Harmon, Kara	2/28/2022	0.7	Conference call with K. Harmon and T. DiNatale regarding review of claims identified for upcoming objections
Harmon, Kara	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
Herriman, Jay	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Herriman, Jay	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims
Potesta, Tyler	2/28/2022	0.5	Conference call with K. Harmon, T. Potesta and N. Fiore re: Revisions to AAFAF claim transfer files and updating claim objections.
Potesta, Tyler	2/28/2022	0.3	Conference call with K. Harmon, T. Potesta and N. Fiore re: analysis and consolidation of ACR claim transfer files at the request of AAFAF team.
Potesta, Tyler	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Simoneaux, Nicole	2/28/2022	0.8	Conference call with N. Simoneaux, L. Collier and T. DiNatale to discuss the analysis of the documentation attached to fully unliquidated litigation claims for the upcoming transfer to ADR.
Simoneaux, Nicole	2/28/2022	0.7	Conference call with L. Stafford, M. Ovanesian, J. Herriman, T. DiNatale, N. Simoneaux and L. Collier to discuss the review of upcoming ADR transfer claims
Simoneaux, Nicole	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, T. DiNatale, L. Collier and N. Simoneaux regarding review of upcoming ADR transfer claims.
Wirtz, Paul	2/28/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, T. DiNatale, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Fiore, Nick	3/1/2022	0.6	Meeting with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting potential non-title III liabilities.
Fiore, Nick	3/1/2022	0.9	Meeting with K. Harmon and N. Fiore re: Analysis of outstanding claim reconciliation items for claims in ACR.
Harmon, Kara	3/1/2022	0.4	Conference call with J. Herriman, K. Harmon and P. Wirtz discussing next steps on AP reconciliation process
Harmon, Kara	3/1/2022	0.3	Conference call with J. Herriman and K. Harmon related to claims reconciliation workbooks sent directly to Commonwealth agencies for review
Harmon, Kara	3/1/2022	0.4	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for late filed claims
Harmon, Kara	3/1/2022	0.6	Meeting with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting potential non-title III liabilities.
Harmon, Kara	3/1/2022	0.9	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claims with the department of education
Harmon, Kara	3/1/2022	0.9	Conference call with K. Harmon and N. Fiore re: Analysis of outstanding claim reconciliation items for claims in ACR.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	3/1/2022	0.3	Conference call with J. Herriman and K. Harmon related to claims reconciliation workbooks sent directly to Commonwealth agencies for review
Herriman, Jay	3/1/2022	0.4	Conference call with J. Herriman, K. Harmon and P. Wirtz discussing next steps on AP reconciliation process
McNulty, Emmett	3/1/2022	0.4	Participate in a conference call with K. Harmon and E. McNulty regarding analysis for late filed claims
Wirtz, Paul	3/1/2022	0.9	Conference call with K. Harmon and P. Wirtz discussing next steps on AP claims with the department of education
Wirtz, Paul	3/1/2022	0.4	Conference call with J. Herriman, K. Harmon and P. Wirtz discussing next steps on AP reconciliation process
Fiore, Nick	3/2/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting ongoing litigation or non-title III liabilities.
Harmon, Kara	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related claims filed after commencement of Plan confirmation hearing
Harmon, Kara	3/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to omnibus objection responses
Harmon, Kara	3/2/2022	0.9	Participate in conference call with K. Harmon and N. Fiore re: Analysis of claims in ACR asserting ongoing litigation or non-title III liabilities.
Harmon, Kara	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related ACR responses
Herriman, Jay	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related ACR responses
Herriman, Jay	3/2/2022	0.2	Participate in conference call with J. Herriman and K. Harmon related to omnibus objection responses
Herriman, Jay	3/2/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related claims filed after commencement of Plan confirmation hearing
DiNatale, Trevor	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	3/3/2022	1.2	Participate in conference call with K. Harmon and N. Fiore re: Review of prepared analysis of outstanding questions from claimant ACR responses.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	3/3/2022	0.4	Participate in conference call with J. Herriman, K. Harmon, and P. Wirtz related to outstanding AP claims for further reconciliation and resolution
Harmon, Kara	3/3/2022	1.2	Participate in conference call with K. Harmon and N. Fiore re: Review of prepared analysis of outstanding questions from claimant ACR responses.
Herriman, Jay	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Herriman, Jay	3/3/2022	0.4	Participate in conference call with J. Herriman, K. Harmon, and P. Wirtz related to outstanding AP claims for further reconciliation and resolution
Potesta, Tyler	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Wirtz, Paul	3/3/2022	0.6	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Collier, Laura	3/4/2022	0.6	Conference call with T. DiNatale, L. Collier and N. Simoneaux regarding review of litigation support documents and Law 9 litigation analysis
DiNatale, Trevor	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
DiNatale, Trevor	3/4/2022	0.6	Conference call with T. DiNatale, L. Collier and N. Simoneaux regarding review of litigation support documents and Law 9 litigation analysis
DiNatale, Trevor	3/4/2022	0.5	Conference call with J. Herriman, K. Harmon and T. DiNatale regarding updates to GUC claim threshold summary reports
Fiore, Nick	3/4/2022	0.3	Participate in call with K. Harmon and N. Fiore re: Analysis of claim reconciliation commentary from the AAFAF team.
Harmon, Kara	3/4/2022	0.3	Participate in meeting with J. Herriman and K. Harmon related to May omnibus objections
Harmon, Kara	3/4/2022	0.4	Participate in conference call with J. Herriman and K. Harmon re: filed litigation claims related to law 9
Harmon, Kara	3/4/2022	0.3	Participate in call with K. Harmon and N. Fiore re: Analysis of claim reconciliation commentary from the AAFAF team.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/4/2022	0.4	Participate in meeting with J. Herriman and K. Harmon related to presentation for Commonwealth claims reconciliation
Harmon, Kara	3/4/2022	0.5	Conference call with J. Herriman, K. Harmon and T. DiNatale regarding updates to GUC claim threshold summary reports
Harmon, Kara	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
Herriman, Jay	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
Herriman, Jay	3/4/2022	0.4	Participate in conference call with J. Herriman and K. Harmon re: filed litigation claims related to law 9
Herriman, Jay	3/4/2022	0.4	Participate in meeting with J. Herriman and K. Harmon related to presentation for Commonwealth claims reconciliation
Herriman, Jay	3/4/2022	1.2	Call with R. Valentin, O. Figueroa, S. Brown, L. Stafford and S. Ma re: effect of effective date on open litigation
Herriman, Jay	3/4/2022	0.3	Participate in meeting with J. Herriman and K. Harmon related to May omnibus objections
Herriman, Jay	3/4/2022	0.5	Conference call with J. Herriman, K. Harmon and T. DiNatale regarding updates to GUC claim threshold summary reports
Simoneaux, Nicole	3/4/2022	0.6	Conference call with T. DiNatale, L. Collier and N. Simoneaux regarding review of litigation support documents and Law 9 litigation analysis
Zeiss, Mark	3/4/2022	0.4	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, M. Palmer, and L. Stafford regarding updates to claim reconciliation thresholds and upcoming claim objections
Allison, Roger	3/7/2022	0.4	Participate in phone call with R. Allison and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Fiore, Nick	3/7/2022	0.3	Participate in phone call with K. Harmon and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Fiore, Nick	3/7/2022	0.4	Participate in phone call with R. Allison and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Harmon, Kara	3/7/2022	0.3	Participate in phone call with K. Harmon and N. Fiore re: review of claims in ACR queued for upcoming omnibus objections.
Allison, Roger	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Collier, Laura	3/8/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding review of litigation support documentation for unliquidated claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	3/8/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding review of litigation support documentation for unliquidated claims
DiNatale, Trevor	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Fiore, Nick	3/8/2022	0.8	Conference call with K. Harmon, T. Potesta and N. Fiore re: review analysis of recently received ACR response in order to determine if they are duplicative of past responses.
Fiore, Nick	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Fiore, Nick	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Harmon, Kara	3/8/2022	0.8	Conference call with K. Harmon, T. Potesta and N. Fiore re: review analysis of recently received ACR response in order to determine if they are duplicative of past responses.
Harmon, Kara	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Harmon, Kara	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Herriman, Jay	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Potesta, Tyler	3/8/2022	1.0	Conference call with K. Harmon, T. Potesta, R. Allison and N. Fiore re: Review analysis of claims in ACR queued to be included on the next duplicate omnibus objection.
Potesta, Tyler	3/8/2022	0.8	Conference call with K. Harmon, T. Potesta and N. Fiore re: review analysis of recently received ACR response in order to determine if they are duplicative of past responses.
Simoneaux, Nicole	3/8/2022	0.5	Conference call with L. Collier, N. Simoneaux, and T. DiNatale regarding review of litigation support documentation for unliquidated claims
Zeiss, Mark	3/8/2022	0.3	Conference call with J. Herriman, K. Harmon, M. Zeiss, T. DiNatale, N. Fiore, J. Berman regarding updates to ACR reconciliation process
Allison, Roger	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Chester, Monte	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Collier, Laura	3/9/2022	0.5	Meeting with T. DiNatale and L. Collier to discuss the analysis of supplemental litigation data to evaluate filed litigation claims for potential objections
DiNatale, Trevor	3/9/2022	0.5	Meeting with T. DiNatale and L. Collier to discuss the analysis of supplemental litigation data to evaluate filed litigation claims for potential objections
DiNatale, Trevor	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
DiNatale, Trevor	3/9/2022	0.3	Conference call with K. Harmon and T. DiNatale regarding review of upcoming May objections
Fiore, Nick	3/9/2022	0.4	Conference call with K. Harmon, T. Potesta and N. Fiore re: Review prepared analysis of claims in ACR asserting litigation.
Fiore, Nick	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Fiore, Nick	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Harmon, Kara	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Harmon, Kara	3/9/2022	0.3	Conference call with K. Harmon and T. DiNatale regarding review of upcoming May objections
Harmon, Kara	3/9/2022	0.4	Conference call with K. Harmon, T. Potesta and N. Fiore re: Review prepared analysis of claims in ACR asserting litigation.
Harmon, Kara	3/9/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to proposed duplicate objections
Harmon, Kara	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Herriman, Jay	3/9/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to proposed duplicate objections
Herriman, Jay	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanessian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Potesta, Tyler	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Potesta, Tyler	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation.
Potesta, Tyler	3/9/2022	0.4	Conference call with K. Harmon, T. Potesta and N. Fiore re: Review prepared analysis of claims in ACR asserting litigation
Sigman, Claudia	3/9/2022	0.5	Participate in conference call with M. Chester, K. Harmon, T. Potesta, N. Fiore, R. Allison and C. Sigman to discuss the review of upcoming duplicate claim objections.
Wirtz, Paul	3/9/2022	0.7	Conference call with K. Harmon, J. Herriman, P. Wirtz, T. Potesta, N. Fiore, T. DiNatale, L. Stafford, M. Ovanesian and G. Colon Bernard regarding open items related to AP, litigation and ACR claim reconciliation
Allison, Roger	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Fiore, Nick	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Harmon, Kara	3/10/2022	0.4	Conference call with J. Herriman and K. Harmon related to claims asserting priority, secured or administrative status
Harmon, Kara	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Herriman, Jay	3/10/2022	0.3	Participate in a call with R. Shah, P. Wirtz and J. Herriman, re: anomalies identified with the liquidation status of trade claims.
Herriman, Jay	3/10/2022	0.4	Conference call with J. Herriman and K. Harmon related to claims asserting priority, secured or administrative status
Potesta, Tyler	3/10/2022	0.6	Participate in conference call with K. Harmon, T. Potesta, N. Fiore, and R. Allison re: review of upcoming duplicate claim objections.
Rushabh, Shah	3/10/2022	0.3	Participate in a call with R. Shah, P. Wirtz and J. Herriman, re: anomalies identified with the liquidation status of trade claims.
Wirtz, Paul	3/10/2022	0.3	Participate in a call with R. Shah, P. Wirtz and J. Herriman, re: anomalies identified with the liquidation status of trade claims.
Fiore, Nick	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Exhibit C

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Herriman, Jay	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Wirtz, Paul	3/11/2022	0.5	Conference call with J. Herriman, K. Harmon, P. Wirtz, N. Fiore, and L. Stafford regarding open items for upcoming objections, ACR claim reconciliation and litigation claims
Fiore, Nick	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	3/14/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation presentation
Harmon, Kara	3/14/2022	0.8	Conference call with J. Herriman and K. Harmon related to May omnibus objections
Harmon, Kara	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Harmon, Kara	3/14/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation thresholds
Herriman, Jay	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Herriman, Jay	3/14/2022	0.4	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation thresholds
Herriman, Jay	3/14/2022	0.3	Participate in conference call with J. Herriman and K. Harmon related to claims reconciliation presentation
Herriman, Jay	3/14/2022	0.8	Conference call with J. Herriman and K. Harmon related to May omnibus objections
Potesta, Tyler	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Wirtz, Paul	3/14/2022	0.4	Conference call with J. Herriman, K. Harmon, N. Fiore, P. Wirtz and T. Potesta re: ongoing workstreams related to claim reconciliation.
Fiore, Nick	3/15/2022	0.7	Participate in meeting with K. Harmon and N. Fiore re: discussion on modifications to upcoming ACR status report.
Fiore, Nick	3/15/2022	1.1	Participate in meeting with K. Harmon and N. Fiore re: open questions on creditor assertions in ACR response letters
Harmon, Kara	3/15/2022	1.1	Participate in meeting with K. Harmon and N. Fiore re: open questions on creditor assertions in ACR response letters

Exhibit C

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2022 through March 15, 2022***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/15/2022	0.8	Participate in meeting with J. Herriman and K. Harmon related to claims settled via the Plan of adjustment
Harmon, Kara	3/15/2022	0.4	Meeting with K. Harmon and J. Herriman related to claims identified for priority reclassification objections
Harmon, Kara	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to reconciliation of AP Trade claims
Harmon, Kara	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to AP claims reconciliation
Harmon, Kara	3/15/2022	0.7	Participate in meeting with K. Harmon and N. Fiore re: discussion on modifications to upcoming ACR status report.
Herriman, Jay	3/15/2022	0.4	Meeting with K. Harmon and J. Herriman related to claims identified for priority reclassification objections
Herriman, Jay	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to reconciliation of AP Trade claims
Herriman, Jay	3/15/2022	0.6	Participate in meeting with J. Herriman and K. Harmon related to AP claims reconciliation
Herriman, Jay	3/15/2022	0.8	Participate in meeting with J. Herriman and K. Harmon related to claims settled via the Plan of adjustment
Subtotal		197.5	
<i>Grand Total</i>		<u>4,155.2</u>	

Exhibit D

**ALVAREZ & MARSAL NORTH AMERICA, LLC
EXPENSE DETAIL FOR THE TWELFTH INTERIM FEE APPLICATION PERIOD
FEBRUARY 1, 2022 THROUGH MARCH 15, 2022**

Exhibit D

***Commonwealth of Puerto Rico
Expense Detail by Category
February 1, 2022 through March 15, 2022***

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	2/28/2022	\$3,149.63	CMS Monthly Data Storage Fee
Hertzberg, Julie	3/15/2022	\$2,982.14	CMS Monthly Data Storage Fee
Expense Category Total		\$6,131.77	
<i>Grand Total</i>		<u>\$6,131.77</u>	

Exhibit E

**ALVAREZ & MARSAL NORTH AMERICA, LLC
SERVICES PERFORMED BY CATEGORY
FOR THE TWELFTH INTERIM FEE APPLICATION PERIOD
FEBRUARY 1, 2022 THROUGH MARCH 15, 2022**

Exhibit E

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through March 15, 2022***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

Advise and assist the Debtors in questions and processes regarding the claims reconciliation process: notably, claims planning process, potential claim analysis, review of claims filed against the Debtors and other claim related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	159.0	\$151,050.00
DiNatale, Trevor	Senior Associate	\$650	168.2	\$109,330.00
Harmon, Kara	Director	\$700	174.1	\$121,870.00
Zeiss, Mark	Director	\$675	120.9	\$81,607.50
Wirtz, Paul	Consultant	\$550	188.8	\$103,840.00
Sladkov, Anthony	Analyst	\$475	187.9	\$89,252.50
Rushabh, Shah	Associate	\$575	172.5	\$99,187.50
Collier, Laura	Senior Associate	\$575	235.2	\$135,240.00
Potesta, Tyler	Associate	\$575	216.2	\$124,315.00
Fiore, Nick	Consultant	\$550	198.4	\$109,120.00
Allison, Roger	Jr. Consultant	\$525	186.6	\$97,965.00
Erlach, Nicole	Associate	\$525	187.3	\$98,332.50
Simoneaux, Nicole	Analyst	\$425	177.4	\$75,395.00
McNulty, Emmett	Analyst	\$420	263.9	\$110,838.00
Chester, Monte	Analyst	\$400	185.2	\$74,080.00
Hall, Kara	Analyst	\$400	264.2	\$105,680.00
McGee, Cally	Analyst	\$400	202.4	\$80,960.00
Otero Gilmer, Kathryn	Analyst	\$400	258.5	\$103,400.00
Pogorzelski, Jon	Analyst	\$400	238.0	\$95,200.00

Exhibit E

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through March 15, 2022***

Sigman, Claudia	Analyst	\$400	163.5	\$65,400.00
			<hr/> 3948.2	<hr/> \$2,032,063.00
			<hr/>	<hr/>
		<i>Average Billing Rate</i>		<hr/> \$514.68 <hr/>

Exhibit E

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through March 15, 2022***

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico -
Fee Applications

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	4.6	\$4,370.00
Zeiss, Mark	Director	\$675	1.1	\$742.50
Corbett, Natalie	Para Professional	\$250	3.8	\$950.00
			9.5	\$6,062.50
				\$638.16
			<i>Average Billing Rate</i>	

Exhibit E

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2022 through March 15, 2022***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors' management, Board of Directors and/or advisors to present findings or discuss various matters related to the filing, reporting and/ or operating the business; excludes meetings with UCC and/or other Creditor constituents and their advisors.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$950	44.0	\$41,800.00
DiNatale, Trevor	Senior Associate	\$650	23.5	\$15,275.00
Harmon, Kara	Director	\$700	54.8	\$38,360.00
Zeiss, Mark	Director	\$675	2.6	\$1,755.00
Wirtz, Paul	Consultant	\$550	9.3	\$5,115.00
Rushabh, Shah	Associate	\$575	1.2	\$690.00
Collier, Laura	Senior Associate	\$575	7.5	\$4,312.50
Potesta, Tyler	Associate	\$575	12.9	\$7,417.50
Fiore, Nick	Consultant	\$550	27.1	\$14,905.00
Allison, Roger	Jr. Consultant	\$525	4.3	\$2,257.50
Erlach, Nicole	Associate	\$525	0.6	\$315.00
Simoneaux, Nicole	Analyst	\$425	6.6	\$2,805.00
McNulty, Emmett	Analyst	\$420	1.1	\$462.00
Chester, Monte	Analyst	\$400	1.0	\$400.00
Sigman, Claudia	Analyst	\$400	1.0	\$400.00
			197.5	\$136,269.50
<i>Average Billing Rate</i>				\$689.97

Exhibit F

**DECLARATION OF JULIE M. HERTZBERG IN SUPPORT OF THE TWELFTH INTERIM FEE
APPLICATION OF ALVAREZ AND MARSAL NORTH AMERICA, LLC FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF
THE COMMONWEALTH OF PUERTO RICO**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)

Debtors.¹

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	

Debtor

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS IN
RESPECT OF TWELFTH INTERIM FEE APPLICATION OF ALVAREZ AND
MARSAL NORTH AMERICA, LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS
REPRESENTATIVE OF THE COMMONWEALTH OF PUERTO RICO, FOR THE
PERIOD FEBRUARY 1, 2022 THROUGH MARCH 15, 2022**

Pursuant to the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A (the “Guidelines”), together with the Local Rule 2016-1, the undersigned, a Partner and Managing Director of the firm Alvarez and Marsal North America, LLC (“A&M”), advisors for the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico (the “Debtor”), pursuant to section 315(b) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”),² hereby certifies with respect to A&M’s Twelfth interim application for allowance of compensation for services rendered and reimbursement of expenses incurred with respect to the Debtor’s Title III case, dated May 26, 2022 (the “Application”),³ for the period from February 1, 2022 through and including March 15, 2022 (the “Compensation Period”) as follows:

1. I am the professional designated by A&M in respect of compliance with the Guidelines and Local Rule 2016-1.
2. I make this certification in support of the Application for interim compensation and reimbursement of expenses incurred during the Compensation Period in Accordance with the Guidelines and Local Rule 2016-1.

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein have the meanings given to them in the Application.

3. In respect of the Guidelines and Local Rule 2016-1, I certify that:
 - a. I have read the Application;
 - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
 - c. except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by A&M and generally accepted by A&M's clients; and
 - d. in providing a reimbursable service, A&M does not make a profit on that service, whether the service is performed by A&M in house or through a third party.
4. I certify that A&M has previously provided monthly statements of A&M's fees and disbursements by filing and serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures may have, at times, precluded filing fee statements within the time periods specified in the Interim Compensation Order.

Dated: May 26, 2022

/s/_____
Julie M. Hertzberg

PROPOSED ORDER

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)
Debtors. ¹)	

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT	)	No. 17 BK 3283-LTS
BOARD FOR PUERTO RICO)	
)	
as representative of)	
))
THE COMMONWEALTH OF PUERTO RICO)	

Debtor

**ORDER APPROVING TWELFTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS
ADVISORS FOR THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF
PUERTO RICO, AS REPRESENTATIVE OF THE COMMONWEALTH OF
PUERTO RICO, FOR THE PERIOD
FEBRUARY 1, 2022 THROUGH MARCH 15, 2022**

Upon the application (the “Application”)² of Alvarez and Marsal North America, LLC (“A&M”) as advisors for the Financial Oversight and Management Board for Puerto Rico (the

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19 BK 5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

“Oversight Board”) acting as representative of the Commonwealth of Puerto Rico (the “Debtor”) under section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),³ seeking, pursuant to (a) PROMESA sections 316 and 317, (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure, (c) Local Rule 2016-1, (d) the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases* issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A, and (e) this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 3269], an allowance of interim compensation for professional services rendered by A&M for the period commencing February 1, 2022 through and including March 15, 2022 in the amount of \$2,174,395.00 less a discount in the amount of \$217,439.50 for a total amount of \$1,956,955.50. All of which represents fees earned outside of Puerto Rico, and reimbursement of actual and necessary expenses incurred in the amount of \$6,131.77 incurred during the Compensation Period; and, this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is hereby **ORDERED** that:

1. The Application is APPROVED as set forth herein.
2. Compensation to A&M for professional services rendered during the Compensation Period is allowed on an interim basis in the amount of \$1,956,955.50. All of which represents fees earned outside of Puerto Rico.
3. Reimbursement to A&M for expenses incurred during the Compensation Period is allowed on an interim basis in the amount of \$6,131.77.
4. The Debtor is authorized to pay A&M all fees allowed pursuant to this order, including those that were previously held back pursuant to the Interim Compensation Order, less

² Capitalized terms not defined in this order will have the meanings ascribed to them in the Application.

³ PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

any amounts previously paid for such fees and expenses under the terms of the Interim Compensation Order.

5. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this order in accordance with the Application.

Dated: _____, 2022
San Juan, Puerto Rico

Honorable Laura Taylor Swain
United States District Judge